

CHAPTER 1**VALIDATION/VERIFICATION
GENERAL RULES
(VVGR)****CONTROL UNION SERVICES SAC**

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1. INTRODUCTION

The General Validation/Verification Rules (hereinafter “VVGR” for its abbreviation in English) explain in a simple way the entire validation/verification process, from contracting to decision-making for a program developed by Control Union Services (CU).

This document is part of the Terms of Contract; mentions the rights and duties of the client as those of CU; therefore, its applicability is mandatory.

Chapter 1 applies to any of the verification/validation programs developed by Control Union Services, while specific chapters have been developed to clarify aspects of the different programs; Therefore, if you apply to a verification/validation program, you must know Chapter 1 and the chapter of the verification/validation program to which you apply.

This document is available on our website: peru.controlunion.com

2. SCOPE AND APPLICABILITY

- a) CU provides its services to legal entities, which can be individuals or companies and are called “Client”.
- b) CU can provide your services directly through your own office (L1) or through a responsible office (L3) in the world.
- c) CU may subcontract part of its activities to others, in all circumstances it retains full authority and responsibility to have a contractual agreement with the Client, to give an opinion with reference to the verification/validation carried out, as well as to issue the corresponding declaration and/or report of facts when it comes to a PCC Common Agreement Process.
- d) The CU VVGR are applicable to all training verification/validation programs under the responsibility of Control Union Services.
- e) In the case of contradictory rules are found in both the customer contract and the CU VVGR, the customer contract will invalidate the CU VVGR.
- f) CU undertakes to conduct its verifications or validations in an impartial and professional manner. CU understands the importance of impartiality in the development of its verification/validation activities, in the management of conflicts of interest and in ensuring the objectivity of the management activities of the verification/validation system.

3. CONFIDENTIALITY

- a) CU and its employees at all levels of the organization, including members of the impartiality committee, subcontractors, staff of external organizations or persons acting on behalf of CU, are obliged to consider all information obtained during their business activities as confidential information.
- b) CU will inform to the client, in advance, of the information that it intends to make available to the public, will not disclose such information to any third party without the client's written consent.
- c) Except in the case of information that the client makes available to the public, or when agreed between the verification/validation and the client, the rest of the information will be considered private information and will be considered confidential.
- d) The verification/validation of environmental information statements may cause responsible parties to refer to the findings, conclusions, reports and opinions expressed by CU. CU is responsible for establishing rules governing referrals made by parties responsible for the verification/validation and that also govern the use of the brands. Acceptable references for validated or verified environmental information claims are provided in Table B.1 and Table B.2 of ISO 14065-2020 where references to verification/validation and PCC for product claims based on product life cycle assessments are shown.
- e) When CU is required by law or authorized by contractual provisions to disclose Client's confidential information, CU will notify Client of such request; unless prohibited by law.
- f) CU is obliged to inform any person about the status of a particular verification/validation statement upon request, therefore the register of validated/verified clients will be maintained as information available to the public, containing basic information such as: client name, type of related activity (organization, project or product), identification of the GHG statement and the period covered, its date of submission and, where

applicable, the date of review, the program under which the statement is issued and the status of the statement, which CU will also make available to the public:

- information about the validation/verification process
- information about its activities and the sectors in which it operates
- The programs of verification/validation applicable and any changes
- commitment to impartiality
- list of verification/validation activities offered by the verification/validation body, including reference to applicable programs;
- activity rates verification/validation
- claims and appeals process.

CFR: In compliance with CFR requirements, CU Services makes the following information available to interested parties upon request, including:

- a) Verification activities in accordance with CFR requirements;
- b) Compliance with CFR requirements;
- c) Procedure for granting, maintaining, denying and withdrawing verification services under the CFR;
- d) Process for managing complaints;
- e) Staff and committee members responsible for the overall performance of their activities; policy matters; verification decisions; and resolution of claims;
- f) All active, unresolved and resolved complaints related to CFR verification

- g) As a client you may disclose confidential information about our procedures and methods to your affiliates (that is, any person who directly or indirectly controls or is under your direct control), your officers, employees or subcontractors only on a basic need to know basis. Disclosure to any third party is prohibited.
- h) Information that is available to the public is not considered confidential information. Or if such information is developed by CU independently of its information or activities; or if such information is disclosed by CU in good faith by a third party who has an independent right to that information; or, where agreed between the client and CU (for example, for the purpose of responding to complaints).
- i) Client information obtained from sources other than the client (e.g., from a complaint or any interested party) will be treated as confidential information unless both the source of information and the client consent to its disclosure.

4. DEFINITIONS

This document adopts all definitions according to:

- ISO/IEC 17029 General Principles and requirements for Validation and verification bodies.
- ISO 14065 General Principles and Requirements for organizations that carry out the Validation and Verification of environmental information
- ISO 14066 Environmental information - Competence requirements for teams validating and verifying environmental information.
- ISO/IEC 19011 Guidelines for the audit of management systems.
- Requirements of accreditation bodies.
- Specific program requirements (which can be reviewed in the specific program chapter)

| DEFINITIONS | |
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| Definitions related to Validation / Verification (ISO/IEC 17029:2019 and ISO 14065:2020) | |
| Environment | Environment in which an organization operates, includes air, water, soil, natural resources, flora, fauna, human beings and their interrelationships. ISO 14066:2023: The environment can extend from within an organization to the local, regional and global system. The environment can be described in terms of biodiversity, ecosystems, climate or other characteristics. |
| Environmental aspect | Element of the activities, products or services of an organization that interacts or can interact with the environment. |

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| | ISO 14066:2023: Environmental aspects are elements of an organization's activities or products or services that interact or may interact with the environment. |
| Environmental performance | Measurable results related to the management of environmental aspects. |
| Environmental information | Topic of qualitative or quantitative nature related to environmental conditions or environmental performance. It may include statements or assertions regarding a project's GHG emissions, removals, emissions reductions or increases in removals, environmental footprints for a product's carbon footprints, water footprints, or environmental reporting. |
| Environmental information assertion | Environmental information statement. ISO 14066:2023: May represent a point in time or may cover a period of time. The environmental information statement provided by the responsible party shall be clearly identifiable and capable of being evaluated or measured consistently against appropriate criteria by a verifier or validator. It may be presented in: a report; a declaration; an economic, financial or monetary valuation; an environmental product declaration; a life cycle assessment report; a climate change vulnerability or adaptation assessment; a project plan; a label or logo. |
| Environmental Information Program (scheme) | Standards and procedures for providing an environmental information statement that may be at the international, regional, national or sub-national level. May include validation or verification requirements. |
| Client | Organization or person requesting validation or verification may be a responsible party, environmental information program owner, intended user or other interested party. |
| Application | ISO/IEC 17029: Information declared by the client and that is the subject of conformity assessment through validation/verification. It can represent a situation at a given moment or cover a period of time. It must be clearly identifiable and capable of consistent evaluation or measurement with respect to the requirements specified by a validation/verification body. It may be in the form of a report, statement, statement, project plan or consolidated data. |
| Responsible party | Person or persons responsible for providing the environmental information assertion and supporting information. May be individuals or authorized representatives of an organization or project and may be the party that engages the verifier or validator. |
| Intended user | Individual or organization identified by those providing the environmental information as using the information for decision making. May be the client, responsible party, program owners, regulators, the financial community, or other interested parties such as local communities, government departments or non-governmental organizations. |
| Validation program (scheme) | Standards, procedures and management to carry out validation activities in a specific sector or field. It can be international, regional, national, local or sector-specific. |
| Verification program (scheme) | Rules, procedures and management to carry out verification activities in a specific sector or field. It can be international, regional, national, local or sector-specific. |
| Program Owner | Person or organization responsible for the development and maintenance of the environmental information, validation or verification program. ISO/IEC 17029: The program owner may be the validation/verification body itself, a government authority, a trade association, a group of validation/verification bodies, an external program owner, or others. |
| Consultancy | Provision of subject-specific knowledge that supports the preparation of an environmental information claim. ISO/IEC 17029: Participation in the establishment of the application that will be subject to validation/verification. The term "consulting" is used in relation to the activities of validation/verification bodies, their staff and organizations related or linked to validation/verification bodies. Participation in the establishment of the declaration also includes participation in the design of the object that gives rise to the declaration or the provision of specific knowledge about the object that supports the preparation of the declaration. The organization of training courses and participation as a trainer are not considered advice, provided that, when the course is related to the application that will be |

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| | <p>subject to validation/verification, it is limited to generic information, that is, the trainers do not provide solutions specific to the client.</p> <p>Providing generic information, but not client-specific solutions to establish the claim to be validated/verified, is not considered advice. Such information may include:</p> <ul style="list-style-type: none"> - explain the meaning and intent of the validation/verification requirements; - explain the associated theories, methodologies, techniques or tools; - share non-confidential information on related best practices. |
| Commitment (order) | <p>Agreement between the Validation/Verification Body and its clients with their conditions for performing services, usually specified in the form of a contract.</p> <p>ISO 14066:2023: The word “assignment” is also sometimes used to refer to activities performed under an assignment, such as a validation or verification, or an agreement to perform agreed procedures.</p> |
| Scope of Validation/Verification | <ul style="list-style-type: none"> - It is the request that will be subject to validation or verification, including the limits of the allegation, - It is the applicable validation/verification program, and - the standards and other regulatory documents, including their publication date, according to which the application will be validated/verified. |
| Verification of environmental information | <p>Process for evaluating an environmental information claim based on historical data and information to establish whether the claim is materially correct and meets the criteria.</p> |
| Verification Statement | <p>Formal written statement by the verification body on the outcome of the verification process. It may be identified as “decisions”, “opinions” or “reports”. The verification statement reflects only the situation at the time it is issued and may or may not confirm the application, with or without comments, depending on the requirements of the program.</p> <p>ISO 14066:2023: The Verification Statement provides confidence that the environmental information statement is materially correct and conforms to the criteria.</p> |
| Common Commitment Procedures (PCC) | <p>Activity that reports the results of verification activities without providing an opinion. These agreed procedures do not provide assurance.</p> |
| Validation of environmental information | <p>Process for assessing the reasonableness of the assumptions, limitations and methods supporting an environmental information statement about the outcome of future activities.</p> |
| Validation Statement | <p>Statement by the validation body on the outcome of the validation process. It may take the form of “decisions”, “opinions” or “reports”. The validation statement only reflects the situation at the time it is issued. It may or may not confirm the application, with or without comments, depending on the requirements of the program.</p> <p>ISO 14066:2023: Reasonableness of assumptions, methods and limitations includes consideration of conformity with applicable criteria.</p> |
| Assurance level | <p>Degree of confidence in the assertion of environmental information. Provided in historical information.</p> <p>ISO/IEC 17029: Guarantee levels and the conditions to achieve them can be defined in the program (e.g. absolute, reasonable, limited).</p> |
| Assurance Engagement Risk | <p>ISO 14066:2023: Risk of the verifier expressing an inappropriate conclusion when information about the subject matter is materially misstated.</p> |
| Inaccuracy | <p>ISO 14066:2023: Error, omission, misinformation or misrepresentation in the environmental information statement. The misstatement may be qualitative or quantitative.</p> |
| Material misstatement | <p>ISO 14066:2023: Individual misstatements or the sum of actual misstatements in the environmental information that could affect the decisions of the intended users.</p> |
| Fraud | <p>ISO 14066:2023: Intentional misrepresentation (3.4.17) made in an unlawful or criminal manner for financial or personal gain.</p> |
| Materiality | <p>Concept that individual misstatements or the sum of misstatements could influence the decisions of intended users.</p> <p>Materiality is the concept that misstatements, individually or in the aggregate, can influence the reliability of the statement or decisions made by the intended user. Materiality can be qualitative or quantitative.</p> |

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| Misstatement | Errors, omissions, inaccurate reporting, or incorrect descriptions in the environmental claim. It can be qualitative or quantitative. |
| Material misstatement | Individual misstatement or the sum of actual misstatements in the environmental information claim that could influence the decisions of intended users. |
| Opinion on verification | Formal written statement to the intended user that provides confidence that the environmental information claim is materially correct and confirms conformity with the criteria. It is a type of verification statement. |
| De facto findings report | Documented outputs from common engagement procedures. It is a type of verification statement. |
| Opinion on validation | A formal written statement to the intended user of the reasonableness of the assumptions, methods and limitations used to make the forecasts and projections included in the environmental information statement. It is a type of validation statement. Includes considerations of conformity to applicable criteria. |
| Validation Body | Body that carries out the validation. It can be an organization or part of one. |
| Verification Body | Body that carries out the verification. It can be an organization or part of one. |
| Definitions relating to Competence (ISO 14066:2019) | |
| Sector | A technical area that shares common attributes and similar environmental aspects. Environmental aspects are elements of an organization's activities or products or services that interact or may interact with the environment. |
| FSR | Sources, Sinks and Reservoirs |
| Team leader | Person who manages the validation team or verification team. |
| Verifier | Competent and impartial person responsible for performing and reporting on a verification. |
| Validator | Competent and impartial person responsible for performing and reporting on a validation. |
| Technical Expert | A person who provides specific knowledge on a specific subject. Does not act as a validator or verifier. |
| Validation/verification equipment | One or more validators/verifiers performing validation/verification activities, supported, if necessary, by technical experts. One person from the validation/verification team is appointed as team leader. The validation/verification team may be accompanied by trainee validators/verifiers. |
| Independent reviewer | Competent person, who is not a member of the validation/verification team, who reviews the activities and conclusions of the validation or verification activities. |
| Professional skepticism | An attitude that includes questioning and critical evaluation of evidence. |
| Competence | Ability to apply knowledge and skills to achieve expected results. Capability involves having appropriate personal behavior during validation or verification. |
| Technical Test | A technique used to evaluate a characteristic of elements of a sampled population of environmental data and information against verification or validation criteria. Characteristics may include accuracy, completeness, functionality, knowledge, quality and veracity. Characteristics may also relate to the greenhouse gas activities described in ISO 14064-3 or analogous attributes of other environmental information statements. The evidence may be: Sufficient (by quantity) or Appropriate (by quality i.e. whether it is relevant and reliable). |
| Definitions related to auditing (ISO 19011:2018) | |
| Audit | Systematic, independent and documented process for obtaining objective evidence and objectively evaluating it to determine the extent to which audit criteria are met. |
| Combined audit | Audit carried out jointly by a single auditee on two or more verification programs. |
| Audit program | Provisions relating to a set of one or more audits planned for a specific period of time and directed towards a specific purpose. |

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| Audit Scope | Scope and limits of an audit. The scope of the audit typically includes a description of the physical locations, functions, organizational units, activities and processes, as well as the time period covered. |
| Audit plan | Description of the activities and arrangements for an audit. |
| Audit Criteria | Set of requirements used as a reference against which objective evidence is compared. ISO 14065:2020: Policy, procedure or requirement used as a reference against which the assertion of environmental information is compared. ISO 14066:2023: Criteria may be established by governments, regulators, environmental reporting programs, voluntary reporting initiatives, standards, codes of practice or internal procedures. |
| Objective evidence | Data that supports the existence or veracity of something. |
| Audit evidence | Records, statements of fact or other information, which are relevant to the audit criteria and are verifiable. |
| Audit findings | Audit results of the collected audit evidence against the audit criteria. |
| Audit conclusions | Result of an audit, once the objectives of the audit and all its results have been considered. |
| Client (of audit) | Organization or person requesting an audit. Responsible to verification body to ensure that verification requirements are met, including product requirements. |
| Audited | Organization audited as a whole or in parts of it. |
| Audit team | One or more people who carry out an audit with the support of technical experts if necessary. |
| Auditor | Person who executes an audit. CU Interpretation: In some programs he is known as an inspector. For practical purposes in CU they are identified as synonyms. |
| Auditor in training | New personnel or qualified auditor in another program who are in training for a verification program; may participate in the audit under the supervision of the lead auditor; you can ask questions, take notes. It must be mentioned in the audit plan indicating which role it falls under. |
| Observer | Person who accompanies the audit team, but does not act as an auditor. |
| Conformity | Fulfillment of a requirement |
| Non-conformity | Non-compliance with a requirement |
| Other definitions | |
| Complaint | Expression of dissatisfaction made by the client, related to the product or service received, where a response or resolution is explicitly or implicitly expected. |
| Appeal | ISO 14065: Request by the body to reconsider a decision already made regarding the submission of a validation opinion or a verification opinion. |
| Claim | Formal request for a financial settlement. Complaints are not considered complaints or appeals. |
| Complaint | Expression of dissatisfaction or complaint by any person or organization regarding a CU-certified client, which is not sufficiently substantiated to be classified as a complaint, but a response is expected. Reports can be anonymous or confidential. |
| Correction | Action to eliminate a detected non-conformity. |
| Corrective action | Action to eliminate the cause of a nonconformity and prevent its recurrence. |
| Root cause analysis | It is the "original" reason why a problem/nonconformity occurs. There are many tools to find the origin of the problem, but the 5 whys technique is the one that produces the most effectiveness in less time and with less costs. |
| CU logo | It is the graphic representation that identifies Control Union. This logo identifies any related company of the Control Union group. |

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| Conformity mark | Distinction given to a product that has been approved as compliant with a verification program. |
| Check Mark | Sign of ownership of the verification body, intended to be applied to products or services whose quality or other characteristics have been certified by the trademark owner. |
| Accreditation symbol | Sign issued by an accreditation body to be used by accredited CABs to indicate their accredited status. This symbol includes the accredited activity and the registration number. Clients cannot use this symbol. |
| Client file | Archive of all documents related to the verification of a specific client, which includes digital documents stored in CU's information systems. |
| Client contract | Legally binding agreement between CU and the client, containing the rights and obligations regarding a CU verification program. The contract with the client does not mean that the client is certified. |
| Approval | Action taken by a party (in this case: the verification body, CU) to confirm that there is satisfactory confidence that a product is in compliance and compatible with one or more than one of the verification programs under which it was evaluated. |
| Verification decision | Decision made by a competent and authorized person of the verification body. The verification decision can be: granting or denying verification, expanding or reducing the scope of verification, suspending or restoring verification, withdrawing or renewing verification. |
| Outsourcing External hiring | It involves subcontracting another organization to provide part of the verification activities on behalf of CU. Example of subcontracting: testing laboratories. |
| Accredited office (L1) | CU Services, a verification body that has accreditations granted by accreditation bodies for the different verification programs. Perform the following key activities: <ol style="list-style-type: none"> 1. Formulation and approval of policies; 2. Development and approval of processes and/or procedures; 3. Development of evaluation methods 4. Development and adoption of verification programs 5. Selection and evaluation of subcontractors 6. Initial assessment of competence, and approval of technical staff and; monitoring staff competence and results 7. Contract review, including technical review of requests and determination of technical requirements for verification/validation activity in new or limited sporadic technical areas 8. Planning verification/validation activities and staff assignment 9. Issuance of the Opinion, including the technical review of the evaluation tasks. 10. Final decision in complaints, appeals |
| Critical office (L2) | CU Services critical offices may carry out one or more of the following key activities: 6, 7, 8, 9, 10 |
| Responsible office (L3) | Network of offices worldwide that can offer CU Services verification/validation services, and perform any of the following activities (not considered key): <ol style="list-style-type: none"> 1. Collaborate and facilitate the training and calibration of personnel to obtain and maintain qualification. 2. Local Managers (LM) are authorized to issue bids and sign service contracts on behalf of the L1 accredited office. 3. Personnel management through permanent monitoring of qualifications 4. Execute verification/validation activities with authorized personnel 5. Issue reports of verifications/validations carried out by authorized personnel 6. Evaluate the corrections and corrective actions of the findings reported to the verifications/validations executed by your authorized personnel Develop your activities in compliance with the QMS of the L1 accredited office. |

- Specific definitions for each accredited program can be found in the Definitions document in the Program Management chapter GEI.XXX.GP.

5. VALIDATION/VERIFICATION AND CONTRACT REQUEST

- a) If you are interested in any validation/verification program, complete the application for the specific program, and return it to CU; You can find it on the web or request it by email.
- b) CU will evaluate the request to ensure that the client and product information is clear and sufficient and will also allow you to define whether it is possible to offer the service. If possible, we will send you a financial proposal (offer letter) that includes the Contract Terms. This proposal will include the time required to perform verification/validation (according to the different types of verification/validation).
- c) If you agree, return the signed offer letter. By doing this, you enter into a service agreement with CU and will be assigned an identification code. The offer letter must be signed by the legal representative of the company or an authorized person with the power to sign contracts.
- d) Once payment has been made, its verification/validation will be planned based on the program requirements. If necessary, documents will be sent to you to complete information relevant to the program.

6. RESPONSIBILITY AND LIABILITY

- a) The client is responsible for the declaration and its conformity with the applicable specified requirements.
- b) With respect to CU verification and/or validation activities, the client will be responsible for the people who work in or for its companies.
- c) CU is responsible for informing the client about changes and/or updates to regulatory or other documents that are related to the signed contract and the date on which such modifications come into force; This communication is made through CIS News or Communiqués. In cases where a transition period has not been granted for the particular amendment, a three-month transition period will be granted after the change was communicated.
- d) The client is obliged to implement the modified documents and regulations from the day of entry into force, which will be evaluated during verification/validation activities.
- e) The client must not make statements regarding the statement and the opinion issued, which are not consistent with its scope, likewise, the statement issued will not be used to cause bad reputation to CU and will not make statements related to its verification that could be considered misleading or that are not authorized.
- f) Once an opinion has been issued, if the client wants to use the CU logo, they must comply with the requirements established in Annex 1 of this document.
- g) Communicate to CU any fact that may affect the validity of an opinion issued.

7. PLANNING

- a) Based on the request and program requirements, and on the information submitted by the client, CU will plan the verification, validation or common agreement process and undertake the following activities:
 - Assign competent resources to carry out the activities (a verifier/validator (or verification/validator team) qualified in the program). If necessary, CU can hire a technical expert to participate in the verification/validation. If the operation is performed in a language that is not the domain of the verifier/validator, the participation of translators or interpreters may be required.
 - Determine validation/verification activities based on understanding of the statement,
 - Assesses the risk of material misstatement in relation to the statement,
 - Confirms schedule and access agreements with client,
 - Determines the evidence collection activities necessary to complete the validation/verification in accordance with the specified requirements and consistent with the results of b) and c),
 - Prepare an evidence collection plan, taking into account c) and any measures the client has in place to control sources of potential errors, omissions and misrepresentations,
 - Prepare a validation/verification plan taking into account the evidence collection plan.
 - Verify the Materiality and the Assurance Level in the case of verification has been duly agreed.
- b) The verifier/validator contacts the client to coordinate the verification, validation or process date by common agreement. If there are changes, they must be informed.
- c) During planning, CU shall ensure that, on the proposed execution dates of the verification, validation or mutually agreed process, the client has all the necessary information and facilities available to execute the activity.

- d) The validator/verifier will provide the client a verification/validation plan, with the members of the verification/validation team (if applicable), and/or accompanying persons. The verification/validation plan establishes:
- Verification/validation objectives
 - Verification/validation criteria
 - Scope of verification/validation
 - Dates and places where the activities will be carried out, as well as the verification/validation method
 - Timing and duration of validation/verification activities
 - Roles and responsibilities of verification/validation team members and accompanying persons (such as observers, interpreters)
 - Specific requirements.
- e) If necessary, you may object to the assignment of the verifier/validator or technical expert, but you must justify such objection. If your objection is valid, CU will reconstitute the team and assign another verifier/validator or expert.
- f) The client must allow the participation of observers as indicated in the contract terms.

8. VERIFICATION/VALIDATION

8.1 VERIFICATION/VALIDATION TYPES

Depending on the verification moment, CU applies the following verification/validation types:

8.1.1 Initial verification/validation

- It's the first verification/validation of a client for a CU verification program.
- In this verification/validation initially, all program requirements are evaluated.
- For some programs, this verification/validation initial should be done in 2 stages:
 - Stage 1: documentary review
 - Stage 2: verification/validation on site

8.1.2 Follow-up verification/validation

- a) In some programs, subsequent verification/validation activities are performed to demonstrate that the client continues to meet the program requirements, this is achieved through follow-up activities.
- b) Monitoring activities include on-site verification/validation to verify compliance with program requirements.
- c) **Programs with 1-year verification cycles:** follow-up verification/validation generally does not apply; unless the program establishes follow-up verifications/validations for situations that arise after verification, where a subsequent verification is required after the initial declaration is issued.
- d) **Programs with verification cycles greater than 1 year-** Follow-up verifications/validations are planned after the initial verification is granted. Depending on the program, there may be 1, 2 or more follow-up verifications/validations.

8.1.3 Special Verifications/Validations

a) Scope Expansion

In some programs it is possible to request an extension of scope to a declaration already granted, for this CU will review the request and determine the necessary verification/validation activities.

b) Sampling activities

For certain programs it may be necessary to perform verifications/validations exclusive for taking test samples, which may result as part of the verification/validation or as part of investigations.

8.2 VERIFICATION/VALIDATION METHODS

The verification/validation methods to be used depend on the objectives of the verification/validation, scope and criteria; as well as duration and location. The development of verification/validation involves interaction between the client and CU individuals, as well as the technology to be used to develop the verification/validation. The following verification/validation methods can be used alone or in combination, in order to achieve the verification/validation objectives; and will depend on what is established by the verification program according to the methods allowed to be used.

- a) **Desktop verification/validation/Documentary review:** It consists of an evaluation of documents that have been previously requested from the client. They serve to ensure that:
- an applicable program exists, or a program is to be established,
 - the demand is understood (e.g. context, content, and complexity)
 - the objectives and scope of the validation/verification have been agreed with the client,
 - The specified requirements against which the declaration will be validated/verified have been identified and are adequate,
 - where applicable, the materiality and level of assurance have been agreed,
 - the process can be carried out for validation/verification activities (e.g. evidence collection activities, evaluation of collected evidence),
 - validation/verification duration can be estimated,
 - the validation/verification body has identified and has access to the resources and competencies necessary to carry out the validation/verification,
 - The schedule for planning validation/verification can be provided.
- b) **Remote verification/validation:** The auditor is in a different facility than the client. There is interactive communication for verification/validation activities: conducting interviews, observing the work developed, carrying out documentary review with client participation. This method requires that the client have access to information technology and that the program allows it.
- c) **On-site verification/validation:** Verification/validation activities are carried out at the client's location. In these: interviews are carried out, evaluation forms are completed with client participation, documentary review is carried out with client participation, sampling is carried out. From the risk assessment, the verifier must identify the need to visit sites and facilities, including the number and location of individual locations to visit, considering:
- risk assessment results and evidence collection efficiencies,
 - the number and size of sites and facilities associated with the organization, project or product,
 - the diversity of activities at each site and facility that contribute to the GHG declaration,
 - the nature and magnitude of emissions at different sites and facilities, and their contribution to GHG reporting,
 - the complexity of quantifying sources of emissions generated at each relevant site or facility,
 - the degree of confidence in the GHG data management system,
 - any risks identified through the risk assessment that indicate the need to visit specific locations,
 - the results of previous verifications or validations, if exist.

8.3 CONDITIONS FOR VERIFICATION/VALIDATION

- a) By accepting any offer made by Control Union Services SAC, the client enters into an agreement with CU in accordance with the Contract Terms specified in the afore mentioned offer letter, as well as in all other documents (including the contract terms) that are applicable or have been declared applicable to the Agreement.
- b) To execute verification/validation, unless otherwise stated in the program, the client must ensure that all information related to sources, reservoirs and sinks has been evaluated and submitted to CU for verification or all information related to the project is delivered to CU for validation, otherwise, the verification/validation cannot be completed, requiring new programming at the client's expense; For follow-up verifications, the same guidelines apply unless the verification program establishes otherwise.
- c) If it is not possible to carry out the verification/validation at a relevant time due to late payment, CU has the right to cancel the verification/validation. No statement or opinion will be issued if payment has not been received.

- d) If it is not possible to carry out the verification/validation due to security concerns (e.g. in the case of unforeseen natural disasters, or political instability), CU has the right to cancel the verification/validation. The decision is based, among other things, on internationally (e.g. official statements from the Ministry of Foreign Affairs) and nationally available information. If the verification/validation is cancelled, CU will inform the client as soon as possible. CU will decide on a case-by-case basis whether the verification can take place based on other information or whether the verification has to be cancelled.
- e) In the face of extraordinary situations such as a pandemic, CU has developed policies based on the guidelines of accreditation bodies and scheme owners for the execution of verifications/validations. (see guideline of each specific program).
- f) If the objectivity of the verification/validation is compromised, the verifier/validator will be obliged to suspend the verification/validation. The reasons may be, for example, the interference of an accompanying person. The expenses arising from these cases will be charged to the client. Other reasons for which the verification/validation may be terminated include: external factors such as natural disasters, theft/robbery of the verifying/validating team; internal factors such as attempted bribery, proven falsification of documents or threats to the physical integrity of the verifying/validating team. There may also be a client's desire to terminate the verification/validation due to disagreement with the performance or inappropriate behavior of the verifier/validator.
- g) If the company decides that it will be represented during the verification by a representative other than those that appear in the application form, it will need to be formalized through a written designation by the legal representative.

8.4 VERIFIER/VALIDATOR

- a) The verifier/validator may be identified with a CU ID.
- b) The verifier/validator acts in accordance with CU procedures.
- c) The CU verifier/validator will respect the CU Code of Conduct/Confidentiality/Conflict of Interest, signed by him/her.
- d) The verifier/validator cannot perform consultancy, advise or give specific instructions or solutions for the development or implementation of how to resolve a situation/finding.
It is not considered consultancy:
 - To explain the meaning and intent of the verification criteria.
 - To identify opportunities for improvement.
 - To explain the associated theories, methodologies, techniques, or tools.
 - To share non-confidential information on related best practices.
 - Other aspects not covered by the program.
- e) **Verifier/validator in training:** CU is required to train new personnel, for which it may send verifiers/validators in training, who will be observers or may participate in the verification/validation under the supervision of the verifier/validator. This person will be identified in the verification/validation plan.

8.5 EXECUTION OF VERIFICATION/VALIDATION

- a) CU has the right to carry out additional verification/validation activities for verification purposes and charge expenses, in addition to fees, as set out in the client contract.
- b) CU has the right to perform verifications/validations, including provisions to examine documentation and records, and to have access to relevant client equipment, locations, areas, personnel, and subcontractors.
- c) The CU verifier/validator will begin the verification/validation with an opening meeting where they will explain the scope of the verification/validation and the methodology to be followed.
- d) CU has the right to request additional information when it considers it necessary to ensure that the regulations are complied with and verifiable.
- e) CU has the right to investigate complaints reported to it related to customer activities.
- f) CU has the right to request the client to involve observers during verification/validation, not limited to scheme owners, accreditation bodies or CU personnel.
- g) The client will provide CU and any authority involved in the verification process (including, but not limited to, accreditation bodies, scheme owners, observers), access to all areas, equipment, premises, personnel, and units within the scope of the contract.

- h) If requested by the CU, the CU will arrange for translation services from the local language to the language chosen by the verifier/validator. The cost will be charged to the client.
- i) The supervisory authorities of the countries where CU is registered may request CU to carry out additional verifications/validations under specific regulations with the intention of verifying the compliance of a client's operations with respect to the requirements of the verification program.

8.6 PURPOSE OF VERIFICATION/VALIDATION

- a) Verification/validation scope is set forth in the applicable verification/validation service agreement and is an identification of:
 - Boundaries
 - Physical infrastructure, activities, technologies and processes
 - GHG FRS
 - Types of GHG
 - PeriodsFor GHG declarations with emission reductions or removal increases, the scope must include:
 - any material side effects
 - baselines (verification)
 - baseline scenarios (validation)
 - Applicable verification scheme; and,
 - The standard and other regulatory documents, including the version under which the compliance of such product, process will be evaluated.
- b) You are obliged to inform CU in case units that are under the scope of CU are also certified by another verification body to the same standard (or have applied for verification with another verification body).
- c) When a client and its subcontractor(s) are evaluated by different verification bodies, the client and its subcontractor(s) must accept the fact that the verification bodies may exchange information about operations under their contract.

8.7 CHANGES IN THE SCOPE OF VALIDATION/VERIFICATION

- a) The client is obliged to inform CU as soon as possible if any modification occurs that interferes or could interfere with the requirements as mentioned in the relevant regulations or that indicate a change in the scope of the certificate. If these modifications are not reported to CU, the scope certificate loses its validity. Example of these changes may include:
 - Legal, business, organizational or ownership status.
 - Organization and management (for example: key managers, decision-making personnel or technical personnel).
 - Modifications to the product or production method.
 - Contact addresses and production sites.
 - Important changes in the quality management system.
- b) When requesting the addition of new units/products/processes to the scope of your verification, it must be done in writing through the application form. CU may take actions such as: update the contract, execute new verification/validation, said process will be subject to a new verification decision.

8.8 VERIFICATION/VALIDATION TECHNIQUES

The evaluation regarding compliance with the applicable requirements can be carried out through the following techniques:

- a) Observation
- b) inquiry
- c) analytical test
- d) confirmation
- e) recalculation
- f) exam
- g) review

- h) tracking
- i) control test
- j) sampling
- k) estimation test
- l) corroboration
- m) reconciliation

8.9 SAMPLING

- a) When sampling is used, the verifier should consider the purpose of the evidence collection activities and the characteristics of the population to be sampled when designing the sample.
- b) In the case of limited assurance level verifications, since risk identification is carried out at the level of the GHG declaration as a whole, sampling is performed at a higher or more aggregated way. The verifier must design the sampling so that it is appropriate for the verification risk.
- c) In some programs, the evidence collection plan is called the "**sampling plan.**"

8.10 CLOSING MEETING

- a) At the end of the verification/validation, the verifier/validator will hold a closing meeting with those responsible for the client and present the conclusions of the verification/validation.
- b) Please note that the verification/validation results are based on samples of the objective evidence collected.
- c) If non-conformities are identified, the verifier/validator will explain them clearly, including objective evidence, so that they are understood.
- d) The verifier/validator informs the client of the deadlines to resolve the NCs.
- e) If the client expresses interest in continuing with the verification process, CU will inform them of the additional actions necessary to verify that the NCs have been corrected.

8.11 NON-CONFORMITIES (NC)

- a) A Non-conformity is the failure to comply with an established requirement.
When the client cannot provide satisfactory evidence for compliance with a requirement, this will be identified as Non-Conformity.
- b) CU will inform the client of any non-conformities evidenced during verification/validation. In case of doubt on the part of the client regarding the context of a Non-Conformity, they may contact the verifier/validator for clarification.
- c) Depending on the type of NC and the program, the deadlines for resolving the NCs are variable. See specific program rules.
- d) The client may contact CU, to have clarity regarding the times to submit corrective actions and to have information on additional evaluation activities to verify that the Non-Conformities have been corrected; which may include performing a new verification/validation. If the client agrees, the additional required activities will be executed.
- e) It is desirable that your evidence be sent well in advance of the deadline; otherwise, there will be no opportunity to request corrections if the actions are not considered sufficient for closing. This may result to an unsatisfactory decision.

8.12 CORRECTIONS AND CORRECTIVE ACTIONS

- a) NCs must be resolved within the deadlines established in the program. A positive verification opinion cannot be taken when there are NCs pending resolution unless the program indicates otherwise.
- b) Evidence for the closure of NCs must be presented in Spanish or English. If the information is in a language other than those indicated, the client must arrange for the translation, into any of the languages, of the relevant content of the documents provided so that they can be reviewed and understood; Otherwise, the evidence cannot be accepted.
- c) To resolve a NC you must consider the following aspects:

- **Correction:** set of actions to eliminate the detected non-conformity.
 - **Root cause analysis:** cause that is not easily observable and must be investigated to find the origin of the problem.
 - **Corrective actions:** set of actions to eliminate the cause(s) of the non-conformity that has been detected. Prevents recurrence of the same problem.
- d) Exist several techniques to perform a root cause analysis. A simple technique is the “5 whys”:
When faced with the problem, ask the question "why?", once the answer is obtained, ask why again? And so on.
The technique is called 5 why, given that generally with 5 whys we usually reach the root cause of the problem analyzed; However, this is not a fixed rule, and the number of questions may be increased, depending on the length and complexity of the process that caused the problem.
Example:
Problem: Vehicle won't start (NC)
Why 1? - The battery is dead.
Why 2? – the alternator does not work.
Why3? – the alternator belt is broken.
Why 4? – the alternator belt was well beyond its useful life and was not replaced.
Why 5? – the vehicle was not maintained according to the recommended service schedule. (cause of the problem)
- e) Not all problems have a single root cause. When the root cause of the problem is known, it will also be possible to know the actions to be taken so that this problem does not recur.
- f) For all NCs, evidence of correctness and implementation of corrective actions must be provided.
- g) The client must present the cause analysis along with evidence for each non-conformity through the CIS platform or other system indicated for the program; for which you have a username and password.

9. VERIFICATION/VALIDATION OPINION

- a) The verifier must draw a conclusion from the evidence collected and write a verification opinion. The decision or opinion for a verification/validation carried out, likewise, the validator must reach a conclusion based on their assessment of the GHG declaration and whether the declaration has been adequately disclosed. Where the responsible party fails to correct any material misstatement or non-conformity within an agreed period, the verifier/validator must take this into account when reaching a conclusion. This can be:
- 1) **Unmodified opinion:** To write an unmodified opinion, the verifier must ensure that:
 - there is sufficient and appropriate evidence to support material releases, removals or storage or future estimates,
 - the criteria adequately apply to substantial releases, removals or storage or meet the needs of the intended user,
 - The effectiveness of controls has been evaluated when the verifier plans to rely on those controls.
 - 2) **Modified opinion:** To write a modified opinion, the verifier/validator must ensure that there are no material misstatements at the level of the GHG statement.
When there is a deviation from the criteria requirements or a scope limitation, the verifier must decide the type of modification that is appropriate for the verification/validation opinion.
 - 3) **Adverse opinion:** To write an adverse opinion, the verifier/validator must conclude that:
 - there is insufficient or appropriate evidence to support an unmodified or modified opinion,
 - criteria were not appropriately applied to material releases, removals or storage,
 - The effectiveness of controls cannot be determined when the verifier plans to rely on those controls,
 - If the responsible party does not correct any material misstatement or nonconformity within an agreed period, the verifier must take this into account when reaching a conclusion.
 - 4) **Refraining from expressing an opinion:** To refrain from issuing an opinion, the verifier/validator must satisfy itself that it has not been able to obtain sufficient appropriate evidence and can conclude that the potential influence on the GHG declaration of any undetected material misstatement is material and pervasive.
- b) In addition to the requirements included in ISO/IEC 17029:2019 9.3.2, the client must communicate to the Verification/Validation body any fact that may affect the validity of an opinion issued.

10. VERIFICATION/VALIDATION REPORT

The verifier/validator will write a verification/validation report, which will include at least:

- a) an appropriate title
- b) a recipient
- c) a statement that the responsible party is responsible for the preparation and faithful presentation of the GHG statement in accordance with the criteria.
- d) a statement that the verifier/validator is charged with expressing an opinion about the GHG claim based on the verification/validation
- e) a description of the verification/validation evidence collection procedures used to evaluate the GHG claim:
- f) the verification/validation opinion (see section 10.)
- g) the date of the report
- h) the location of the verifier/validator
- i) the signature of the verifier/validator
- j) a summary of the GHG declaration
- k) reference to verification criteria
- l) the scope of verification/validation

For validation, the previous points j and k change to:

- j) the description of the validated baseline, or a reference to it
- k) projected emission reductions or removal increases

The review should confirm:

- That all validation/verification activities have been completed in accordance with the agreement and program,
- The sufficiency and adequacy of the evidence in support of the decision,
- Whether significant findings have been identified, resolved, and documented.

11. SUSPENSION OF OPINION OR STATEMENT

a) Verification will be suspended in cases where, for example:

- Units do not meet verification requirements,
- The NCs have not been corrected in time (or when it is not possible to correct larger NCs),
- The certified client does not allow surveillance or reverification evaluations to be performed at the required frequencies, or research verifications/validations,
- It has been discovered that the client is making incorrect use of the certificate and/or logo or verification mark and this has not been resolved to CU's satisfaction,
- The client has voluntarily requested its suspension,
- Customer fails to make payments after reminders.

b) CU shall inform the client in writing of the suspension, indicating at least: start date, duration and justification for the suspension; and the actions necessary to lift the suspension and restore verification.

c) During the suspension, the client cannot sell bonds, referring to their verification, and cannot use the verification mark on the units affected by the suspension.

You must discontinue use of any advertising material/statements that refer to verification.

d) The database of certified clients will be updated with the status corresponding to their project.

To release the suspension, a re-assessment verification/validation may be required to verify the implementation of corrective actions.

e) Once the conditions for lifting the suspension are met, the suspension will be lifted, and the client will be notified. However, if the conditions are not met the certificate will be withdrawn.

f) Once the suspension is reestablished, the necessary modifications will be made to the formal documents and public information, authorizing the use of trademarks, etc.

12. WITHDRAWAL OF OPINION OR STATEMENT

a) When the problems that gave rise to the suspension have not been resolved within the established period.

- b) If the certificate expires during the suspension period, the verification will be concluded, and the certificate will be withdrawn.
- c) If the client does not comply with the contractual provisions, or when it continues to fail to comply with the requirements during the suspension.
- d) In case the client decides that they do not wish to continue with the verification.
- e) When verification is removed, the client must take the actions indicated by CU, these include but are not limited to: suspending the use of verification in all advertising material and not making statements that contain any reference to its status as a certificate.
- f) CU will make necessary modifications to documents, public information, trademark authorizations, etc., to ensure that the scope has been withdrawn/reduced; this will be clearly communicated to the client.
- g) If the client wishes to resume verification once the certificate has been withdrawn, a new verification process must be initiated (initial verification), or according to the program specifications.
- h) A full verification/validation must be performed, and all aspects of the standard will be evaluated during a physical verification/validation.

13. DECLARATION FOLLOW-UP

- a) Some programs require periodic verifications over several years.
- b) The requirements for carrying out these periodic verifications are defined by the program.

14. SCOPE EXPANSION

- a) To extend the scope of verification, the customer must complete a new request and communicate it to CU.
- b) CU will apply the corresponding hiring procedure according to the situation.
- c) The cost of the expansion will be based on the nature and program of work.
- d) After successful verification/validation, and upon review, CU will issue a verification decision, updating the existing certificate.

15. DISCLAIMER OF OPINION

- a) The client may request cancellation of the opinion and service contract.
- b) CU will evaluate whether the client has fulfilled its financial obligations and will inform the client in writing about the waiver procedure.
- c) As of the date of resignation, the opinion and statement issued are no longer valid.

NOTE: The term "waiver" (ISO 14065:2020) is equivalent to "abstention" (ISO14064-3)

16. STATEMENT AND SCOPE OF THE OPINION

- a) Prior to issuing an opinion, CU will review all information related to the verification, validation or mutually agreed process carried out.
- b) The review will be carried out by people who have not participated in the execution of the verification, validation or mutually agreed process.
- c) The review should confirm:
 - 1. that all validation/verification activities have been completed in accordance with the agreement and schedule,
 - 2. the sufficiency and adequacy of the evidence in support of the decision,
 - 3. whether significant findings have been identified, resolved and documented.
- d) Once the review is completed, the reviewer proceeds to ratify the opinion of the verifier/validator (See No. 10) or the de facto finding report when it is a Common Agreement Process PCC).
- e) Proceeds to issue the declaration if: the opinion has been ratified whether to confirm or not a declaration. Opinions can be: Unmodified, Modified, Adverse or you can waive sending an opinion when you are unable to obtain sufficient and appropriate evidence to reach a conclusion.

- f) The opinion and the declaration are only valid if signed by the General Manager of CU or a person authorized by the General Manager.
- g) The declaration is issued digitally and has an authorized digital signature. If the client wants a printed version of the declaration, the digital certificate will be printed on CU letterhead.
- h) The client will keep in its records the valid declaration issued.
- i) CU has the right to ask customers to return any statements as CU is the legal owner of the statements..
- j) CU will retain in its records a copy of the declaration and its scope.
- k) The opinion will contain the following information:
 - 1. the identification of the activity related to validation/verification (e.g. organization, project, product),
 - 2. identification of the GHG statement, including the date and period covered by the GHG statement,
 - 3. identification of the responsible party and a statement that the GHG declaration is carried out by the responsible party,
 - 4. the identification of the criteria used to compile and evaluate the GHG statement,
 - 5. a statement that the verification or validation of the GHG claim was performed in accordance with this document or the program under which it was performed,
 - 6. the verifier's conclusion, including the level of assurance, as applicable,
 - 7. the validator's conclusión,
 - 8. the date of the opinión,
 - 9. The opinion may contain statements that militate against the responsibility of the verifier or validator,
 - 10. In the case of a modified opinion, the opinion will have a description of the reason for the modification and this description will appear before the conclusion of the verification/validation,
 - 11. If the opinion is adverse, the Verifier or Validator will indicate the reasons why said opinion is issued,
 - 12. If they abstain from issuing an opinion, the Verifier or Validator will indicate the reasons why that decision is made,
 - 13. Where the GHG statement includes a forecast of future emissions reductions/removals, the GHG opinion will explain that actual results may differ from the forecast as the estimate is based on assumptions that may change in the future,
- l) If a validation/verification statement is issued, the statement will contain the following information:
 - 1. The client's name
 - 2. Will identify if this is a validation or verification statement
 - 3. It will refer to the claim, including the date or period covered by the claim
 - 4. It will include the type of validation/verification body in relation to the declaration in question
 - 5. It will include the name and address of the validation/verification body
 - 6. will describe the objectives and scope of the validation/verification
 - 7. Describe whether the data and information on which the claim is based are hypothetical, projected and/or historical
 - 8. It will include a reference to the validation/verification program and the associated specified requirements
 - 9. It will include the decision made on the claim, including compliance with any requirements related to the program (for example, materiality or level of assurance)
 - 10. It will indicate the date and unique identification of the declaration.
 - 11. It will include any findings that were not addressed prior to issuance of the validation/verification statement, if required by the program.

17. INVALIDITY AND FACTS DISCOVERED AFTER THE OPINION IS ISSUED

If, after the date of issuance of the opinion, new facts or information are discovered that may materially affect the validation/verification statement, CU will do the following:

- a) Communicate the matter as soon as possible to the client and, if necessary, to the program owner
- b) Take appropriate measures, including the following:
 - 1) discuss the matter with the client
 - 2) consider whether the validation/verification statement requires revision or withdrawal.

If the validation/verification statement requires revision, CU Services will apply processes to issue a new statement including specification of the reasons for the revision. This may include repeating the relevant steps of the validation/verification process and issuing a new statement which may incur an additional charge.

In the event of invalidity of an opinion, CU has the right to notify buyers, conformity assessment bodies, competent authorities and other interested third parties. CU has the right to confirm the validity of opinions that are issued by CU at the request of third parties, without prior permission from the client.

The agreement should require the client to ensure that any opinions or reports of findings that the client has published are fully communicated.

When the client is found to have intentionally misrepresented false or fraudulent information, the contract is cancelled and the client will not be able to request verification/validation again.

For periodic verification programs, should the client indicate that he/she does not wish to continue, prior to the next applicable verification, the contract will be terminated.

18. USE OF INDICATIONS AND SYMBOLS

- a) From the time CU has issued a scope opinion, the client has the right to use the indications, statements and symbols as mentioned in the scope of the opinion on products or units as stated in the scope.
- b) Labels and the use of logo and/or verification marks according to programs will be evaluated during verification/validation.
- c) The use of labels, logo and/or verification mark must be in accordance with the specific requirements of the program.
- d) Verified clients have the right to use the CU logo/verification mark in accordance with the requirements described in Annex 1 of this document.
- e) Control Union includes the authorized accreditation symbol in its opinions and statements. However, clients are prohibited from using it and/or refer to the Accredited Condition in their publications, commercial or transactional documents, otherwise they will be sanctioned.
- f) Incorrect references to the verification program, for example, use of marks/logos or any other mechanism to indicate that a product or site is certified, in documentation, product and/or advertising, results in CU requesting necessary actions to ensure compliance; Otherwise, the sanctions established by the program or by CU will be applied. The measures will depend on the severity of the non-compliance, the impact of the non-compliance and intentionality.
- g) Control Union must ensure that its agreement requires that the client does not use the environmental information claim, opinion, trademarks, logos or labels in a way that is likely to be misleading to intended users or detrimental to the agency's reputation. The marks, logos and labels may include symbols of the CAB or those related to a program.

Control Union must establish rules that apply to those referenced to data and information in an environmental information claim that has been validated or verified and described in annex GEI.P15.REV-OP.A01.

19. COMPLAINTS, APPEALS, CLAIMS AND COMPLAINTS

The format for complaints, appeals, claims and denunciations is available to any interested party on the CU website (peru.controlunion.com), in the Verification Programs section.

Complaints, appeals, claims and denunciations are always received in writing in Spanish or English by email. quality.peru@controlunion.com. If it is a language other than Spanish or English, the responses will be handled bilingually (Spanish/language or English/language).

Complaints, appeals, claims or denunciations can be sent directly by the client to the CU quality area, or can be received by any CU official, who must immediately forward them to the quality area.

19.1 COMPLAINTS

- a) The complaint must be received within 6 (six) weeks after the event that gave rise to the complaint; If the complaint is incomplete, CU may consider the complaint inadmissible and refuse to handle it.

- b) If a client presents a verbal complaint and cannot record it in writing; A CU official will take note of all information provided and mail it to the client for confirmation of the information. Once the information is confirmed, the official must send it to the email calidad.peru@controlunion.com
- c) All personnel in charge of handling the complaint will be different from those who were involved in any of the verification activities related to the complaint. Any member of staff, including those acting in a managerial capacity, who has provided advice to or been engaged by the client in question, within a period of 2 years prior to the submission of the complaint, will not participate in the review or approval of the resolution of said customer's complaint.
- d) A CU employee confirms receipt of the complaint in writing, within 10 calendar days of receipt. This confirmation must indicate at least:
 - Its admissibility if the complaint is related to the activities for which CU is responsible.
 - Deadline for handling the complaint, maximum 30 calendar days from confirmation of receipt, (preferably resolved before this time).
 - Person assigned to respond to the complaint.
- e) The assigned person will collect and verify all necessary information (to the extent possible). CU will attempt to seek a timely resolution of the complaint and take any subsequent action necessary to resolve the complaint.
- f) The assigned person will inform the complainant if the participation of the scheme owner or another body is required for the investigation.
- g) Where necessary, the designated person will keep the client informed of progress in assessing the complaint, especially if the stated deadline is in danger of being exceeded.
- h) If the complaint cannot be resolved within the indicated time, the customer will be informed of the need to extend the time.
- i) The complaint manager informs the complainant of the results within the established time. The response to the complaint is sent by formal letter to the complainant.
- j) The presentation, investigation and decision on the complaint may in no case give rise to discriminatory actions against the complainant.
- k) If the client does not agree with the results, they may submit a one-time, new complaint, which will be managed by a higher authority, within a period of 30 calendar days, after which a written response will be issued. At the end of 30 calendar days, CU will automatically conclude the complaint process.
- l) Consider the requirements of the programs for processing complaints.

19.2 APPEALS

- a) The Terms of Contract GEI.P12.CONTR.A01 (art. 13) establish the following, in relation to appeals:
 - The appeal requests reconsideration of a decision made in relation to the verification/validation issue in question.
 - The deadline to receive the appeal, six (6) weeks after the verification decision.
 - The client can send written appeals only to the Control Unión Services office in Lima.
- b) If the appeal is incomplete, CU may reject the appeal and not handle the appeal.
- c) A CU employee confirms receipt of the appeal in writing, within 10 calendar days of receipt. This confirmation must at least indicate:
 - Its admissibility, if the appeal is related to the verification/validation verification decision in question,
 - Deadline to manage the appeal from confirmation of receipt (preferably it will be resolved within 3 months),
 - Person assigned to respond to the appeal.
- d) The designated person will inform the appellant, if the participation of the scheme owner or other body is required for the investigation of the appeal; CU may decide to consult the Advisory Council.
- e) When necessary, the designee will keep the appellant informed of progress in the evaluation of the appeal, especially if the indicated deadline is in danger of being exceeded.
- f) The designee will notify the appellant in writing of the outcome and completion of the appeal process; within a maximum period of 3 months after receiving the appeal. The response to the appeal is sent by formal letter to the appellant.
- g) The decision on the appeal will be made or reviewed and approved by persons who were not involved in the decision that is the subject of the appeal.
- h) The investigation and decision on an appeal will not result in any discriminatory action.

- i) If the client does not agree with CU's decision, he or she may file a complaint within a maximum period of 30 calendar days, and CU will proceed with what is indicated in No. 20.1. If no objection is presented, the appeal process will be automatically concluded.
- j) Consider specific requirements for programs.
- k) CU is responsible for all decisions made during the appeals processing process.
- l) The decision on the appeal will be made or reviewed and approved by persons who were not involved in the decision that is the subject of the appeal.

Note: Client disagreements regarding findings during verification/validation are not considered appeals, and must be resolved between client, validator/verifier, and reviewer; given no verification opinion has been taken.

19.3 CLAIM

- a) If you wish to submit a claim, complete the form available on the website.
- b) A claim must always be based on an appeal submitted by the client. Other types of claims will be considered inadmissible and will not be processed.
- c) CU will evaluate the information and determine whether the claim is admitted or not, being able to find a commercial solution. A CU designated person confirms receipt of the claim in writing, within 10 calendar days of receipt.
- d) A claim must always be submitted in writing and clearly identify the person or entity submitting the claim.
- e) CU is not responsible for any claim related to indirect or consequential loss, including loss of profits and/or loss of future business and/or loss of production and/or cancellation of contracts entered into by the client.

19.4 DENUNCIATIONS

- a) Denunciations must always be submitted in writing, and preferably identifying the person or entity expressing the denounce. Denunciations on behalf of a group, such as communities or a union organization, must have at least one contact person to manage communication and other investigations.
- b) A denunciation must have sufficient elements to be able to begin an evaluation of it and determine the actions to be taken; otherwise, CU is not obligated to investigate. These elements are:
 - Information that allows CU to have an initial view of what happened.
 - Supports the alleged offense committed that is reported.
 - Identification of the alleged or possible perpetrators.
 - Data from those who have knowledge of such events.
- c) If the denunciation has sufficient information; CU performs an assessment and determines the actions to take.
- d) All personnel in charge of handling the complaint will be different from those who were involved in the verification activities related to the denunciation. Any member of staff, including those acting in a management capacity, who has provided advice to or been engaged by the client in question, within two years prior to the submission of the concern, will not participate in the review or approval of the resolution of the complaint by that client.
- e) CU will confirm receipt of the denunciation in writing within 10 (ten) calendar days after receiving it. This confirmation must indicate at least:
 - If the denunciation refers to verification activities for which CU is responsible and is therefore admissible.
 - a deadline to process the denunciation.
 - person responsible for handling the denunciation.
- f) The assigned person will collect and verify all necessary information (to the extent possible). CU will attempt to seek a timely resolution of the complaint and will take any subsequent action necessary to resolve the denunciation.
- g) The assigned person will notify the interested party in writing of the result and end of the complaint processing process and the motivation for the decision within three (3) months following receipt of the complaint.
- h) The designated person will keep the interested party informed of the progress in the evaluation of the complaint, especially if the indicated deadline is in danger of being exceeded. This information will be provided in writing through a formal letter.
- i) Any denounce that has gone through a handling process and concerns a certified client must be directed to that certified client by CU at an appropriate time. If this is requested by the interested party, the anonymity

of that party must be retained. And CU must determine, together with the certified client and the interested party, to what extent the subject of the complaint and its resolution will be made public.

- j) The presentation, investigation and decision on complaints may in no case give rise to discriminatory actions against the interested party.

20. FINAL PROVISIONS: DOCUMENTS AND PUBLICATION

- a) Documents that will be used in all documentation, regulations and communications will be Spanish and/or English, unless otherwise agreed or otherwise mentioned in an individual document.
- b) CU will have all the regulatory documents, as mentioned in this Verification/Validation General Rules, available on their website.
- c) CU has the right to modify the CU (VVGR) documents and rules and will publish them as amendments to existing clients.

21. CASES NOT COVERED BY THESE RULES

- a) CU's Managing Director is the one who will decide in all cases that are not covered by this RGVV or by any other applicable regulation or agreement.

22. POLICY REGARDING PROJECTS FROM OTHER VERIFICATION/VALIDATION BODIES

- a) This article describes CU's general policy if a project that has already been verified or validated by another verification body or is currently inspected and/or certified by another verification/validation body, decides to apply for verification with Control Union Services.
- b) The client must indicate on the CU application form whether their project has previously been verified or validated by another verification/validation body or is currently verified or validated by another verification body.
- c) If such information is indicated in the application form, the CU reviewer and/or the Program Manager will contact the previous/current verification body in writing to request information on the last verification/validation carried out.
- d) Upon receiving the information, CU will evaluate it with special attention to any open non-conformities.
- e) All pending conditions or non-conformities placed by the previous/current verification/validation body will be evaluated and closed before CU can give the positive opinion.
- f) Regardless of the information received, CU always carries out its own full on-site inspection in relation to the applicable standard. The information received from the previous/current verification/validation entity can never replace CU's own evaluation of the project.
- g) The CU reviewer will decide on the status of the project, based on the conclusions of the CU verifier/validator and in accordance with CU procedures.
- h) The reviewer will never deviate from CU procedures or change the type or possible time frame of any non-conformance so that his/her decision is consistent with the decision of the previous/current verification/validation body.

23. CHANGE CONTROL

| Version and date | Description |
|-------------------------|---|
| Version 1.0; 07/21/2023 | First version of the document. |
| Version 1.1; 09/26/2023 | Public information for the CFR program and clarification regarding the definitions of the programs are included in section 2. |
| Version 1.2; 26/02/2024 | Clarifications are included in paragraphs 8.3 and 11. |
| Version 1.3; 20/01/2025 | Adjustments are made to the definitions (see text highlighted in gray). |

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|-------------------------|---|
| Version 1.4: 11/04/2025 | Adjustments are made to item 17 (see text in gray). |
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ANNEX 1: CONDITIONS FOR USE OF CU VERIFICATION LOGO**Introduction:**

This document describes the conditions regarding the publication and use of verification/validation marks that can be made by CU clients (the verification holder) with a current certificate.

a. When the logo can be used:

1. The certificate holder can only make use of the logo with respect to the current issued statement and will not make or allow any misleading statement related to the verification, and will not imply that the verification applies to activities that are outside the scope of verification.
2. The statement holder can use the CU verification logo, it must be approved by the local office (see sample below).
3. In the event that the validity of the statement has expired, whatever the reason, the statement holder must immediately discontinue the use and/or distribution of promotional material on which the logo is printed.

b. Where the logo can be used:

1. The statement holder can use the logo on letterhead, brochures and other promotional material.
2. **For Product Verification:** The CU logo can be used on the product itself, packaging, product samples or any other statement involving the product, as long as customers meet the requirements established in this document and have a current product certificate.
 - The logo may also be used on secondary packaging, meaning secondary packaging is that which has been designed to constitute a grouping of primary packaging that is used solely for the purpose of protecting it and facilitating its handling.
 - The use of the CU verification logo must have the approval of CU.
3. The use of the logo in laboratory reports, calibration or inspection reports is not permitted, since these documents are not considered a product in this context.

c. Logo characteristics:

1. The logo can be used in full color, as well as black and white.
2. The color codes for the CU logo are as follows:
 - Grey: PMS 5497
 - Blue: PMS 2985
 - Black: Process black
3. It is permitted to reproduce the logo in any other size.
4. The logo can never be larger than the logo of the certified company on the same document.
5. The CU logo must always be reproduced in its entirety (in one piece).

d. Sanctions:

1. In the event that the client does not respect the conditions mentioned in the previous articles, CU will send a formal letter with an NC for breach of the contract terms and without delay will immediately stop the use of the CU logo against which CU has objected to.
2. Likewise, if the client fails to comply with the considerations mentioned in the previous articles, CU can take all or any of the following actions:
 - Suspension or withdrawal of the certificate
 - Publication of the breach
 - Legal actionsThe actions taken will depend on the severity of the breach, the results of the breach and the intentionality.
3. Irrespective of the measures taken as per Article d.1, the decision of Control Union Services will be decisive in all cases.

Example of logo:

