

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION		From	REG S GHG 14064
			Review	rev. 00 of 01/04/2026
	QS Quality Services LTD Verification, Validation and Certification Body			



GHG SPECIFIC REGULATION: VERIFICATION OF GREENHOUSE GAS DECLARATIONS UNDER ISO 14064-1 AND 14064-3 STANDARDS

These rules are the property of QS QUALITY SERVICES LTD This property is protected by law, therefore this document may not be reproduced or disclosed to third parties without the prior written permission of QS QUALITY SERVICES.

Original copy

Revision Log:

Revision Log				
Date	Rev.	Subject of the change	Issued	Approved
01/04/2026	0	First Issue GHG Regulation	QM	ADM
Distribution		 Signature:		
☐ Controlled Copy				
☒ Unchecked Copy				

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION		From	REG GHG 14064
			Review	rev. 00 of 01/04/2026
	QS Quality Services LTD Verification, Validation and Certification Body			

INTRODUCING QS QUALITY SERVICES LTD

QS QUALITY SERVICES LTD., an independent international third-party body, specialized in the field of verification and validation.

Registered office: N°3, Triq G. Flores advanced centre Santa Venera SVR 1950 MALTA

Headquarters: 493 shop 1 St. Paul Street SPB 03417 SAN PAUL BAY MALTA

QS QUALITY SERVICES LTD (called QS QUALITY SERVICES LTD) is a company born from the experience gained by its partners in the field of certification and inspection of management and product systems for internationally recognized bodies.

QS QUALITY SERVICES LTD is a partner company of QS QUALITY SERVICES LTD, based in Malta, accredited by ESYD (Accreditation Body of Mutual Recognition (MLAs), which through Multilateral Mutual Recognition Agreements (MLAs), is included in the European (EA) and international (IAF) accreditation system according to the international standard ISO/IEC 17021-1 Conformity Assessment - Requirements for bodies providing audits and certification of Management Systems.

In carrying out its activities, QS operates in accordance with the requirements of the ISO/IAF standard, certification community.

QS is referred to in these Regulations as "QS".

Politics

QS is committed to promoting compliance and a culture of compliance, with a focus on the energy transition, ESG principles and a culture of sustainability.

QS carries out activities according to the fundamental principles of:

- Impartiality
- Expertise
- Independence
- Liability
- Transparency
- Fairness
- Confidentiality
- Speed and effectiveness in responding to complaints
- Risk mitigation approach
- Sustainability
- Inclusion

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION		From	REG GHG 14064
			Review	rev. 00 of 01/04/2026
	QS Quality Services LTD Verification, Validation and Certification Body			

1. REGULATIONS AND ANY CHANGES

These regulations are distributed in a controlled form exclusively to the Accreditation Bodies. When submitting the offer, the customer is informed of the existence of these rules as a binding clause of the contract and is informed of how to access them. The latest version of the rules is published on the website and access is free. At the customer's request, the rules can also be distributed by e-mail, post or fax. The rules are **an integral part of the contract, so the signing of the contract implies acceptance of the rules.**

Any changes due to internal reorganizations within QS or any regulatory changes relating to the relevant standards and regulations will be communicated to the already certified organizations who may send comments and observations on the proposed changes within 30 days. After 30 days, in the event of failure to communicate, the new revision of the document will come into force.

2. PURPOSE AND SCOPE OF THE REGULATION

The purpose of these Rules is to define the procedures applied by QS QUALITY SERVICES LTD FOR THE VERIFICATION OF GREENHOUSE GAS (GHG) DECLARATIONS, SUCH AS:

- verification of GHG emission reduction projects;
- verification of GHG inventories and initiatives to improve GHG management;
- verification of the annual emissions report, in accordance with Directive 2003/87/EC as amended;

The verification of GHG declarations is carried out in accordance with the criteria/requirements of the agreed regimes and any additional elements indicated by the regime's supervisory body, accreditation body or Competent Authority.

The QS Verification Statement is the document with which QS certifies that the organization's GHG declarations comply with the Reference Standards.

The list of programs for which QS QUALITY SERVICES LTD is accredited is available at www.qualityservices.com.mt.

For each GHG reporting scheme, QS may publish specific rules/guidelines to supplement the requirements of those standards.

QS applies the rates in force and guarantees their correctness and uniformity of application.

QS may legitimately refuse to accept requests regarding organizations and/or their products/activities that are subject to restrictions, suspensions or prohibitions by a public authority

3. REFERENCE DOCUMENTS AND STANDARDS, TERMS, DEFINITIONS, ABBREVIATIONS

The rules and reference documents for the drafting of these regulations are as follows:

- ISO/IEC 17029:2019 Conformity Assessment - General Principles and Requirements for Validation and Verification Bodies
- ISO 14065:2020 General principles and requirements for environmental information validation and verification bodies
- ISO 14066:2023 Greenhouse gases — Competency requirements for validation teams and greenhouse gas verification teams.
- ISO 14064-1:2018 Greenhouse gases - Part 1 Organization-wide specifications and guidelines for quantifying and reporting greenhouse gas emissions and their removal
- ISO 14064-2:2019 Greenhouse gases - Part 2: Specifications with project-level guidance for the quantification, monitoring and reporting of greenhouse gas emissions, reduction or

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION	From	REG GHG 14064
		Review	rev. 00 of 01/04/2026
		QS Quality Services LTD Verification, Validation and Certification Body	

improvement of removal EN ISO 14065:M:2022 General principles and requirements for bodies validating and verifying environmental information.

- ISO 14064-3:2019 Greenhouse gases - Part 3: Specifications with guidelines for the verification and validation of greenhouse gas declarations (ISO 14064-3:2019)
- ISO 14040:2006/AMD 1:2020 (Environmental Management - Life Cycle Assessment - Principles and Framework);
- ISO 14044:2006 Environmental management — Life cycle assessment — Requirements and guidelines
- ISO 14055-1:2017 - Environmental management - Guidelines for establishing good practices to combat land degradation and desertification - This standard could be relevant if the scope of application concerns environmental sustainability or the protection of ecosystems.
- IAF MD 5:2023 (Calculation of Audit Times for Quality, Environment, and Safety Systems): This is the current edition.
- IAF MD 6:2024 (Application of ISO 14065:2020): It is very hot and very recent, it is the latest version.
- IAF MD 7:2023 (Penalties and fraudulent behavior): This is the version in force.
- ISO 50003:2021 and ISO/TS 17033:2020: These are the current editions.
- EA-6/03 M:2022 (EU ETS Verification Accreditation): It remains the current reference standard for the ETS Directive.
- EA-2/13 M:2019 (EA's Cross-Border Policy): Despite being from 2019, it remains the active mandatory document for cooperation between EA members.
- EA-3/01 M:2021 (Use of accreditation symbols): This is the current version.
- IAF PL 9:2019 (CertSearch brand): The 2019 edition is still in force.
- The terms and definitions in the standards and documents mentioned above, specific to scheme supervisory bodies, accreditation bodies/competent authorities, apply in these regulations
- EU Regulations 2018/2067, 2019/331 and 2020/2085 are pillars of the ETS and must be applied taking into account the subsequent adjustments for the Fit for 55 package and the extension of the ETS to road transport and buildings (ETS 2).
- The Maltese references (S.L. 643.05 and the Climate Action Act 2024) and the Italian plans (PNIEC) are very recent legislative texts consistent with the current European framework.
- For ESYD (the Greek Accreditation Body) documents, the wording you inserted "latest version in force" (e.g. for the criteria of 11-11-2024 or the RA and PA regulations) is the correct practice to armor the list, since the internal regulations of the national bodies undergo frequent updates based on the resolutions of the respective steering committees.

The terms and definitions of the above-mentioned standards and documents that are specific to scheme oversight bodies, accreditation bodies/competent authorities apply in these regulations

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION		From	REG GHG 14064
			Review	rev. 00 of 01/04/2026
	QS Quality Services LTD Verification, Validation and Certification Body			

4. LIABILITY

The responsibilities and roles of the parties involved in the validation and verification process (QS and client organization) are defined in these regulations as well as in the contractual terms and conditions document for the activities carried out and signed by the parties at the time of defining the contract.

Please note that **this is the responsibility of the client organization:**

- ensure the completeness and truthfulness of the documents and information made available to the auditors appointed by QS
- the application of the legislative requirements relating to the activities being assessed.

Companies that have obtained the Declaration must still comply with the legal obligations deriving from the products, processes and services provided and the contractual commitments made with their customers.

QS is not responsible for inadequacies or damages of any kind caused by the activities of the client organization or its products, processes, or services.

QS is responsible for assessing the objective evidence that is necessary and sufficient to issue a positive or negative judgment with respect to the issuance of the certificate. QS assumes no obligation regarding the outcome of the conformity assessment. QS assumes no responsibility for anything that is not verified or made available by the client organization.

QS is explicitly exempt from any liability in the event of failure or incomplete communication of data, as well as in the event that the data do not correspond to the real company situation.

The verifiers/assessors appointed by QS are part of the verification body qualified by the Evaluation Committee according to the requirements defined in the ISO/IEC 14065, ISO 14066 and IAF MD6 standards. Their responsibilities are set out in the cooperation agreement signed with QS and its annexes.

As for the responsibilities of QS's internal staff, depending on the roles held, they are defined and signed by the staff in the job description.

5. COMMITMENTS AND DUTIES OF QS

QS undertakes to carry out the service described herein with diligence, impartiality and confidentiality. The terms and conditions of the service offered are defined in the terms and conditions document available on the website.

QS has the task of verifying that the Organization is able to effectively manage compliance with the mandatory laws and regulations on GHG emissions, while not assuming any direct responsibility for the adequacy of the technical choices adopted by the Organization for this purpose - which remains solely responsible - nor for verifying compliance with legal requirements.

The statement issued by QS does not relieve the Organization of its legal and contractual obligations towards its customers, with the exclusion of any liability or warranty obligation on the part of QS.

QS DOES NOT CARRY OUT CONSULTANCY ACTIVITIES, except for the normal activity of information and/or assistance to organizations during the evaluation process.

In order to ensure the complete impartiality and absence of prejudice and conflicts of interest of the personnel involved in its activities, QS has drawn up a risk analysis document that reports the results and justifies the conclusions drawn and the solutions adopted, and updates it periodically and whenever it deems it necessary.

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION		From	REG GHG 14064
			Review	rev. 00 of 01/04/2026
	QS Quality Services LTD Verification, Validation and Certification Body			

QS is responsible for verifying that audits are not entrusted to persons or companies that have provided advisory services – or activities with conflicts of interest – to the audited organisations.

6. CONFIDENTIALITY

QS undertakes to maintain the confidentiality of the data acquired in accordance with current legislation and to manage the security of the data acquired.

QS is committed to maintaining the confidentiality of internal and external personnel.

The evidence (documents, deeds, letters, communications) relating to the verification activities of the GHG declarations of the applicant organizations is considered confidential and access to the same is regulated by a specific internal procedure. QS persons who, in the performance of their duties, become aware of the content of those documents are bound by professional secrecy.

Access to and consultation of documents relating to the verification of declarations are reserved only for QS personnel involved in the process of issuing the declaration, the audited Organization and the Control and Accreditation Bodies. In the event that information relating to the Organization is required to be disclosed due to legal obligations, QS will notify the Organization.

Except in these cases, QS does not disclose information about organizations that have obtained the declaration without their written consent.

QS operates, however, in full compliance with the provisions of Legislative Decree no. 196 of 30 June 2003 (processing of personal data) and GDPR 679/2016 European regulation on data protection.

The verifiers/assessors, upon signing the collaboration contract with QS, sign a declaration in which they undertake to treat all information relating to QS, its partner companies and its customers in a strictly confidential manner. The cooperation agreement contains a point on confidentiality and data protection.

With regard to the customer's organization, QS sends the data protection notice form when signing the contract to inform the customer about the confidential handling of their data by QS.

As for QS employees/collaborators, they sign a declaration of respect for the principles of confidentiality and impartiality.

7. CUSTOMER'S RIGHTS AND OBLIGATIONS

The customer has the right to

- Use, after its issuance, the Verification Statement and publicize it by displaying the Statement containing the QS QUALITY SERVICES LTD logo in compliance with the applicable QS QUALITY SERVICES LTD Rules. QS, having ascertained the improper use of the Policy and the information contained therein, will take appropriate measures to prevent its continuation and to safeguard its interests.
- to submit an official complaint or request an official meeting with the management if it finds a discrepancy in the application of these Regulations by QS, both in the verification process by the verification staff and by the technical-administrative staff, and in the application of the general principles of correctness, impartiality and transparency declared by QS

The Declaration is issued to the client organization according to the Standard and is limited to the activities and operating units controlled and mentioned in the Declaration and is not transferable to other units. The customer organization that wishes to extend the scope must request it from QS, which will initiate a new verification process.

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION	From	REG GHG 14064
		Review	rev. 00 of 01/04/2026
		QS Quality Services LTD Verification, Validation and Certification Body	

The customer is obliged to:

- to allow access to its premises and information system to QS Assessors, any Observers or Experts and to the Evaluators of the Accreditation Bodies and to assist them during the audit; in the event of refusal by the Organization to receive the QS Observatories or the Control and Accreditation Bodies accompanying the QS Assessors, QS may also order the non-issuance of the Declaration;
- not to use the Statement and the information contained therein in a manner that damages QS's reputation and undermines public trust;
- Use any reference to verification only in relation to the claim that has been validated/verified. Such a reference must not be misleading as regards product certification;
- implement corrective actions following detected deviations
- if after the verification statement is issued, facts emerge that require revision, issue a new GHG statement that will be reviewed by QS, which will issue a revised statement.
- promptly inform the QS by fax/e-mail and subsequently by registered letter with acknowledgment of receipt of all situations of non-compliance detected by the Supervisory Authorities, any suspensions or revocations of authors' stations, concessions, etc., relating to the production/supply of products and/or services related to the certification
- immediately notify QS of any ongoing judicial and/or administrative proceedings regarding the scope of validity of the declaration, within the limits provided for by law;
- keep QS informed of developments in this proceeding.

The client organisation is also obliged to accept, during the assessment visit and at no additional cost to itself, the presence of

- evaluators as observers or inspectors of the Accreditation Body whose presence is aimed at ascertaining that the assessment activity carried out by QS complies with the accreditation requirements. The presence of these persons and their role may occur without prior notice or will be communicated in advance by QS to the customer at short notice;
- Verifiers in training.

The refusal by the customer organization is equivalent to the suspension of the validation and verification process.

Further obligations of the customer are defined in the contractual terms and conditions document attached to the offer and which forms part of the contract with the customer.

8. USE OF THE TRADEMARK, LOGO AND VERIFICATION STATEMENT

Once the final report and final statement have been obtained from QS QUALITY SERVICES LTD, the customer is obliged to use them in their entirety without omitting any part.

In the event of a positive opinion on the verification statement, the customer is granted the right to use the QS mark, only with reference to the certification scheme/program covered by these Regulations and in accordance with the provisions of the Regulations for the use of marks issued by QS (available <https://qualityservices.mt>), to which express reference is made.

The logo may not be changed without prior written permission from QS.

The verification logo may not be used on labels, primary product packaging, or laboratory test reports.

Organization with GHG assertion conforming to XXX with the YYY statement can always be used

The right to use the trademark and logo expires immediately upon termination of the contract for any reason or in the event of incorrect or misleading behavior by the customer. Therefore, the customer is no longer allowed to refer to the QS logo on commercial documents or in other applications.

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION	From	REG GHG 14064
		Review	rev. 00 of 01/04/2026
		QS Quality Services LTD Verification, Validation and Certification Body	

Further provisions for the use of the QS QUALITY SERVICES LTD logo are also set out in the contract conditions document attached to the offer and in the Rules for the use of the logo after verification.

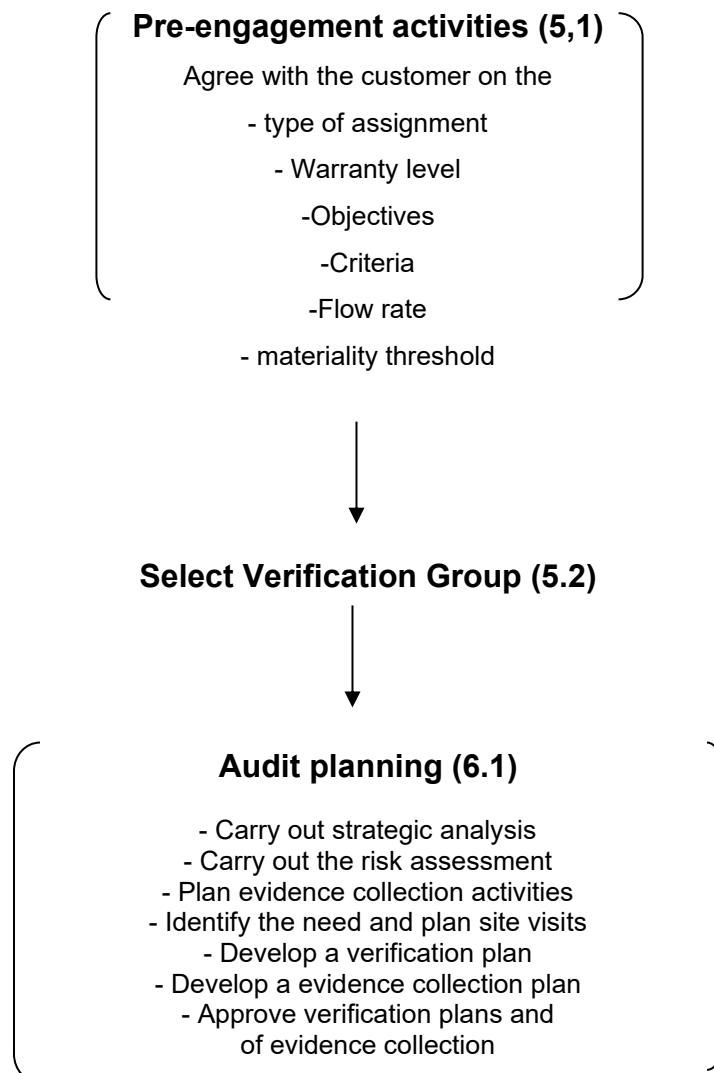
9. VERIFICATION PROCEDURE

All applicant organisations interested in the verification of their GHG emission claims according to ISO 14064-3:2019 have the right to have access to the verification of their GHG emission claims

In order for the verification process to be triggered by QS, the applicant organization must provide:

- all the information and data necessary for QS's assessment of the quantification and reporting of GHG emissions, according to the rules established in these Regulations and QS's specific procedures;
- agree to the relevant QS rules and conditions communicated by QS.

Flow Process



	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION	From	REG GHG 14064
		Review	rev. 00 of 01/04/2026
		QS Quality Services LTD Verification, Validation and Certification Body	

Verification Plan (6.1)



Performing Verification Tasks (6.2)

- Conduct the verification according to the verification plan.
- Conduct evidence collection activities tests according to the evidence collection plan.
 - Evaluate changes to the GHG Statement

9.1 PRE-COMMITMENT

The process of obtaining verification begins with the applicant organisation completing and submitting the RFP documents signed by its legal representative.

This is the responsibility of the applicant organization:

- compilation of documents in all their parts as a prerequisite for the correct drafting of the QS offer;
- the truthfulness of the information communicated by filling in and sending the registration form in force;
- having read the QS Regulation.

The initial questionnaire shall include the following information and documents:

- The name of the customer and the proposed statement to be submitted for validation/verification;
- The places where the customer's activities take place (installations);
- The verification scheme and the specified requirements associated with it for verification purposes;
- the objectives and scope of the verification;
- Reports, technical data and any other relevant information;
- the relevance and level of assurance known at this early stage and, where applicable;
- Any other information required by the verification system.
- This documentation may also be collected directly by QS during a pre-assessment activity that may be requested by the client organization.

Upon receipt of the information/documents, QS examines them, verifying that

- The statement is understandable for subsequent steps (e.g., context, content, and complexity);
- The objectives and scope/boundaries of the audit have been agreed with the client;

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION	From	REG GHG 14064
		Review	rev. 00 of 01/04/2026
		QS Quality Services LTD Verification, Validation and Certification Body	

- The specified requirements under which the verification will be validated/verified have been identified and that these are eligible;
- The process for verification activities (e.g. evidence collection activities, evaluation of the evidence collected) can be carried out (skills, scope of accreditation);
- The duration of the verification activity can be estimated;
- QS has identified and has access to the resources and expertise needed to carry out the verification.

Any additions or clarifications may be requested before the issuance of the Offer.

Before the contract is accepted, the organization must provide QS with all necessary missing data (e.g., data related to all project participants, organization representatives, and consultants).

On the basis of the information provided, any additions or clarifications may be requested by telephone with the customer; in this way QS QUALITY SERVICES LTD performs an analysis of the request and assesses its ability to complete the task. Following a positive outcome, QS analyzes the information received and sends the results of the analysis to the administrator for authorization to issue the offer.

Together with the offer, the customer is sent the document of terms and conditions, which forms an integral part of the contract together with these regulations.

NB: The offer is drawn up on the basis of the data provided by the client organization. If, during the planning and verification phase, changes occur to the initial situation that are deemed to affect the initial economic evaluation, QS QUALITY SERVICES LTD reserves the right to revise the Offer.

9.2 ACCEPTANCE OF QS OFFER

The customer must send QS the signed offer for acceptance as an order. The acceptance of the offer represents the formalization of the contract and the consequent willingness of both parties to comply with these Regulations as well as the contractual terms and conditions document for certification.

The offer is valid for 6 months from its issuance, after which it is no longer considered binding by QS.

Acceptance of the offer by the Organization involves the conclusion of a one-year contract between the Organization and QS, relating to the individual verification activity relating to the request. For the verification of GHG assertions of foreign organizations, all the conditions governing the granting to national organizations apply, except for special provisions in accordance with the agreements made by the Institute in the international field.

The contract stipulated between QS and the organization provides:

- documentary examination of the organisation's documents;
- follow-up actions (site visit/evaluation and telephone or email interviews);
- the on-site visit/assessment shall always be carried out when it is a mandatory requirement of the criteria/requirements of the approved system, the system supervisory body or the accreditation body/competent authority;
- any additional services specified in the offer.

9.3 TEAM SELECTION AND COMMUNICATION

QS selects the group that performs the verification/validation and the personnel that will carry out the Independent Technical Review, based on the necessary knowledge, skills and competencies, taking

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION		From	REG GHG 14064
			Review	rev. 00 of 01/04/2026
	QS Quality Services LTD Verification, Validation and Certification Body			

into account the criteria/requirements of the agreed scheme and any additional elements indicated by the supervisory body of the scheme, the accreditation body/Competent Authority.

The group is completely independent of all aspects of the statement and has not participated in any way in the design of any part of it or the GHG information system, in accordance with the principle of safeguarding impartiality.

Before the activity begins, QS communicates the names of the group members to the organization. The organization may object in writing to such appointments, within 5 working days of notification, giving reasons.

QS will be able to define a new group following valid reasons.

10. GHG VERIFICATION AND REPORTING PROCESS

The main purpose of the verification activity is to ascertain the reliability and correctness of the information contained in the GHG study. The verification activity must allow sufficient data and information to be obtained to verify the reliability of the system for collecting, processing and controlling the data.

10.1 PRE-ASSESSMENT VISIT

The Organization, if it deems it useful, may request a pre-assessment visit to QS. The request must be made at the time of signing the contract or by other written request.

The purpose of the preliminary assessment visit is to

- identify the size, structure and activity of the organization;
- Identify the organization's readiness to support the verification/validation process.

The pre-assessment visit is optional and can only be requested once. The number of days required to carry it out is established according to the type and size of the organization with a minimum of 1 man-day.

The date and timetable of the pre-assessment visit are defined by QS in agreement with the organisation.

At the end of the pre-assessment visit, the Verification Group issues a report that does not contain information on the degree of compliance with the chosen standard but on the degree of readiness for the verification process.

10.2 GREENHOUSE GAS VERIFICATION AND DECLARATIONS

Evaluation for GHG study verification or validation will be carried out in accordance with the requirements of the reference standards. The visits will be carried out by the Verification Group on the basis of QS's documentation and verification reports.

The verification activity will be carried out through meetings with the Heads of the Organization directly involved, substantially retracing the critical points that emerged during the documentary evaluation phase and trying to clarify the unresolved issues, possibly with the help of interviews with the staff and verification of the plants.

The verification is divided into three phases:

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION	From	REG GHG 14064
		Review	rev. 00 of 01/04/2026
		QS Quality Services LTD Verification, Validation and Certification Body	

Planning (Phase 1): consists of the analysis and drafting of a verification plan through strategic analysis and risk assessment

Document analysis: consists of an in-depth analysis of all the documentation received and the issuance of an initial document analysis report and

Step 2 Execution verification: in-depth analysis and on-site inspection, and

Phase 3 Reporting: issuance of the final verification report/statement.

The verification is based on a strategic analysis of the organization's activities and their relevance to emissions. The strategic analysis includes the review of documents and any interviews/visits concerning the organisation to clarify the scope and complexity of the verification activities.

The strategic analysis considers:

- (a) the organisation's control system for the identification and control of risks in the processing of data that could lead to incorrect data in the GHG assertion;
- (b) any changes to the installation during the year (organisational structure, product or production changes or process changes) if the greenhouse gas claim has already been verified previously;
- (c) any management system (environmental or otherwise) adopted by the organisation in relation to the management or processing of emissions data;
- (d) the type, purpose and complexity of the equipment and processes used to generate emissions, including the calculation methods;
- (e) the level of relevance defined by the organisation

The verification is carried out on the basis of sufficient sampling to verify the reliability of the data and information. The purpose of the verification is to assess the reliability:

- (a) the greenhouse gas information system and its controls;
- b) Greenhouse gas data and information

In particular, the following elements are subject to evaluation (according to ISO 14064-3):

- Greenhouse gas information system, which takes into account, among other things, how data is selected, collected, processed and reported, as well as systems to ensure data accuracy
- data and information on greenhouse gases, in order to produce the evidence necessary for the assessment of the declaration (and therefore of the sampling plan)
- Compliance with verification criteria
- GHG's assertion, assessing whether the evidence is sufficient to support such a claim, considering the established level of assurance and relevance.

At the end of the inspection visit, the organization will be given a copy of the audit report and any findings recorded by the Assessment Team, in the form of non-conformities or improvement points.

Any changes made by QS to the report made by the Evaluation Group are communicated to the organization.

In the event of serious non-compliance, QS will request appropriate corrective action from the requesting organization and, following its assessment, determine any additional audits.

QS assessors are required to minimize interference with the organization's activities.

10.3 CLASSIFICATION OF RESULTS

As for the results highlighted, these are defined by the QS group as reported:

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION		From	REG GHG 14064
			Review	rev. 00 of 01/04/2026
	QS Quality Services LTD Verification, Validation and Certification Body			

In the document phase (phase 1), the results of the report can be published:

- **Request for clarification (RC): (adopted only in documentary/planning phase 1)** Additional documentary and non-documentary evidence is required to understand the claims made in the report. The purpose is to alert the client so that they prepare the evidence to be presented to the audit team during Phase 2 (or can email it in Phase 2, depending on the nature of the clarification requested). Requests for clarification are not excluded for Phase 2, but if they are not clarified in Phase 2 they can also become RAC (minor NC) or NC (major NC) or COMMENTS

- **Non-compliance (NC):** non-compliance with one or more requirements related to the applicable standard, greenhouse gas monitoring plan, other greenhouse gas inventory requirements or failure to document inventory data and information resulting in individual errors, omissions, misrepresentations or aggregations of the same in the greenhouse gas claim that, In the verifier's opinion, they may influence the decisions of the intended users. Following one or more NCs in STEP 1 (depending on the nature of the outcome), the verification team may propose to repeat Step 1 or not to plan Sage 2 if the NC(s) in question have not been resolved or partially resolved first

Results in phase 2/3:

- **Non-compliance (NC):** non-compliance with one or more requirements of the standard, greenhouse gas monitoring plan, other greenhouse gas inventory requirements or failure to document inventory data and information resulting in individual errors, omissions, misrepresentations or aggregations of the same in the greenhouse gas claim that, In the opinion of the verifier, it could influence the decisions of the intended users and render the final report non-compliant. NCs are precluded from obtaining final certification. Following one or more NCs in PHASE 2/3 (depending on the nature of the result), the verification team may propose to repeat PHASE 2 or request an extraordinary audit of half to a day or only request proof of processing after the issuance of the Final Attestation.

- **Request for Corrective Action (RAC) (equivalent to minor NC):** the standard points are partially disregarded, further evidence is required for the ineffectiveness of some aspects necessary to understand the assumptions made in the reporting. Following the evidence of the processing by the customer, the final Certificate can be made.

- **Comment (COMM):** points to be improved to make the GHG assertion even more compliant with the principles of Standard 14064-1 (in terms of relevance, completeness, consistency, accuracy, transparency).

10.4 HOW A VERIFICATION ASSESSMENT IS CONDUCTED

The documentary evaluation takes place off-site, before the days on site.

Except in duly justified cases, the on-site verification shall be carried out for almost half of the total calculated verification time.

Visits to the organization's sites (installations and/or places where data are managed) are used to establish the accuracy of the calculations, whether the data have been generated under acceptable conditions, whether the calculation methods are suitable, and also whether the resulting activities, calculations, measurements, calibrations, etc., are all performed as defined in the monitoring plan. The verification shall be carried out at the organisation's headquarters(s), unless in specific cases another method can be justified (in which case sufficient remote data and information shall be available for assessment and to verify the reliability of the data collection, processing and control

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION		From	REG GHG 14064
			Review	rev. 00 of 01/04/2026
	QS Quality Services LTD Verification, Validation and Certification Body			

system). If, during the review of the documentation by the verification team in the event that it has been decided not to carry out a field visit, doubts or problems arise that cannot be resolved without an on-site visit, the VT must still make such a visit to the organisation to resolve any necessary clarifications.

It is not excluded that the verification of the application of the GHG calculation model may be carried out at the headquarters of the consultancy body that processes the data and prepares the report to be verified if relevant.

The process requires verification to be performed on the completed GHG study.

Regardless of how the verification is performed, the verification statement is issued for the final version of the GHG report.

There are no maintenance or surveillance audits.

10.5 CLOSING THE VERIFICATION FILE

The QS Technical Committee, composed of members competent in the specific field, has the task of deciding on the issue of the verification declaration.

TC experts can make the following decisions:

- 1) Approve unreservedly the work of the review group and confirm the result proposed by the review group (both positive and negative);
- 2) Ask the verification group for further clarification on the objective evidence in support of the judgment expressed;
- 3) Request further verification at the company, if the objective evidence collected is insufficient and does not fully support the verification statement. In this case, any further activity must be formally communicated, agreed and planned with the applicant.

In the event of non-granting of the certificate, the Organization will be informed in writing, indicating the objective reasons that led to the decision. A new application may be submitted no earlier than six months after the notification of the negative decision.

If successful, QS will issue an attestation to the organization based on the reference standards.

10.6 ISSUANCE OF THE DECLARATION

The verification statement issued by QS to the organization includes:

- organization name and company name;
- an introductory paragraph identifying the statement to which the statement relates;
- a paragraph on the reference standard for the verifications and other applicable standards;
- a paragraph with the outcome of the verification which, if successful, contains the validated information, the level of assurance provided by the Authority, any reservations and conclusions on the greenhouse gas claim in accordance with ISO 14064-1, as well as a clear reference to the verification report drawn up during the on-site visit;
- date of the verification declaration;

	QS QUALITY SERVICES LTD REGULATION GREENHOUSE GAS (GHG) VERIFICATION	From	REG GHG 14064
		Review	rev. 00 of 01/04/2026
		QS Quality Services LTD Verification, Validation and Certification Body	

- signature authorized by QS.

Following the issuance of the verification declaration and the payment of all amounts due by the organization, QS registers the organization in the Register of Verified Organizations, and transmits all information relating to the Accreditation Bodies. It shall also publish the notice on its website.

10.7 Withdrawal of the Verification Statement report

The declaration report may be revoked in the event of:

- (a) serious breach of the client organisation's commitments (paragraph 7);
- b) non-payment of sums due, for any reason, to QS. In this case, before proceeding with the revocation, QS will send the organization a notice of revocation for non-payment; If the deadline defined in the notice has elapsed, without the organisation having paid the amounts due, the certificate shall be revoked. During this notice period, all verification activities will be suspended, similarly to the case of suspension;
- c) bankruptcy or cessation of the activities of the Organization;
- d) serious irregularities or abuses in the use of the declaration, report and/or mark;
- e) condemnation of the organization for non-compliance with the mandatory requirements of the product/service provided;
- f) failure by the Organization to comply with changes in laws and/or regulations;
- g) the presence of facts, subsequent to its issue, which could significantly affect the data contained in the certificate.

11. COMPLAINTS, APPEALS

See General Rules REG GEN 17029 QS QUALITY SERVICES LTD.

12. WAIVER OF VERIFICATION

See General Rules REG GEN 17029 QS QUALITY SERVICES LTD.

13. CONTROVERSY

The contract concluded between the client organization and QS is governed by Greek law and the place of jurisdiction is Malta, unless otherwise specified in the offer contract and the terms and conditions issued by the QS authorized channel partner.

In addition, QS will act out of court and in court for the recovery of unpaid debts. Also in this case the competent court is Malta. The costs relating to the recovery of the credit are entirely borne by the Customer.

14. ACCEPTANCE CLAUSE

These Regulations form an integral part of the contract entered into between the Client Organization and QS. By signing the contract, the Client Organization accepts all the articles provided for and referred to in these Regulations and in the standards, guides, technical specifications and reference documents referred to therein.