

	REGULATION OF THE VERIFICATION AND VALIDATION OF THE CARBON FOOTPRINT - CFP	Form	REG S_CFP 14067
		Review	Rev. 00 01/04/2026
		QS Quality Services LTD Verification, Validation and Certification Body	



SPECIFIC REGULATION FOR THE VERIFICATION AND VALIDATION OF THE CARBON FOOTPRINT (CFP) ACCORDING TO ISO 14067:2018

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Revisionregister:

Revision Register					
Date	Ediz.	Rev.	Subject to change	Released	Approved
01/04/2026	1	0	First issueRegulation	QM	ADM
Distribution			Signature: 		
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PRESENTATION OF QS QUALITY SERVICES

The name of the company is: QS Quality Services LTD.

In carrying out its activities, QS Quality Services LTD operates in accordance with the requirements of the ISO standard and its principles:

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

1. REGULATION AND POSSIBLE CHANGES

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

Any changes due to internal reorganizations within QS or any regulatory changes related to the relevant standards and regulations will be communicated to the already certified organizations, which may send comments and comments on the proposed changes within 30 days. Within 30 days, if no communication is received, the new revision of the document will come into effect.

2. PURPOSE AND SCOPE OF THE REGULATION

These Rules establish the general requirements for the verification and certification by the QS of the Carbon Footprint, i.e. the climate footprint of one or more products according to ISO 14067 following customer requests.

The purpose of the verification activity is to ensure, with an appropriate level of confidence, the compliance of the quantification and reporting of the carbon footprint of a product carried out by an organization with the requirements of the reference standard (ISO 14067, hereinafter 'standard'). A product's Climate Footprint (CFP) is the quantification of greenhouse gas (GHG) emissions associated with a product's entire life cycle. Therefore, the emissions relating to the extraction and processing of the raw material are considered in the accounts, as well as those relating to the production, transport, use and final disposal of the product.

The certificate/attestation issued by QS can never constitute proof of compliance with applicable environmental and consumer laws, which remains the sole responsibility of the Organization.

QS applies the current rates and ensures that they are fair and consistent.

QS may legitimately not accept applications regarding organizations and/or their products/activities subject to restrictions, suspensions or bans by a public authority

QS does not provide consulting services for greenhouse gas claims.

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QS does not and cannot in any way guarantee the positive outcome of the verification activity and, consequently, the issuance of the relevant certificate

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

The standards 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 14067:2018: Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification.
- ISO 14040:2006: Environmental Management - Life Cycle Assessment - Principles and Framework (Life Cycle Assessment - LCA).
- ISO 14044:2006: Environmental management - Life cycle assessment - Requirements and guidelines.
- ISO 14064-1:2018: Greenhouse gases - Part 1: Specification with organizational-level guidelines for quantifying and reporting greenhouse gas emissions and removals.
- ISO 14064-2:2019: Greenhouse gases - Part 2: Specification with project-level guidelines for quantifying, monitoring and reporting reductions or improvements in the removal of greenhouse gas emissions.
- ISO 14064-3:2019: Greenhouse gases - Part 3: Specification with guidelines for the verification and validation of greenhouse gas claims.
- ISO 14065:2020: General principles and requirements for entities validating and verifying environmental information.
- European Commission Environmental Product Footprint (PEF) Guidance: Guidelines for calculating the environmental footprint of a product, including its carbon component.
- 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).

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- 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.

4. LIABILITY

The responsibilities and roles of the parties involved in the attestation process (QS and client organization) are defined in this regulation, as well as in the contractual document of the terms and conditions of 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 legislative requirements relating to the assessed activities.

The organization is committed to complying with and maintaining requirements of a mandatory nature, such as laws and regulations applicable to its products/services.

The certification and its maintenance, where applicable, are conditional:

- the readiness of the Organization to undergo routine and supplemental assessments, documented and at the Organization's premises, within the timeframe provided and indicated by QS;
- the successful completion of the verification and validation activities mentioned above, carried out by QS;
- the payment of amounts due, for any reason, to QS (e.g. for the modification/reprinting of declarations/opinions, etc.).

QS is responsible for assessing the objective evidence that is necessary and sufficient to issue a positive or negative opinion regarding the issuance of the statement.

QS does not assume any obligation regarding the outcome of the conformity assessment.

QS assumes no responsibility for anything not verified or made available by the client organization.

QS is explicitly exempt from any liability in the event of missing or incomplete communication of data, as well as in the event that such data does not correspond to the actual business situation.

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

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

5. QS COMMITMENTS AND TASKS

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 that can be consulted on the website.

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In the activity covered by these Rules, QS operates under accreditation issued by ESYD (Greek Accreditation Body) under the international standards ISO 17029 and ISO 14065 and operates in accordance with this standard and any other applicable accreditation provisions, expressly mentioned.

QS is also required to inform the Accreditation Body of the validity status of the declarations issued (e.g. declarations issued and revoked).

Accreditation Bodies also have the right to carry out audits at QS premises and/or in organizations, in order to verify QS's performance within the framework of accredited validation/verification schemes.

The statement issued by QS does not exempt the Organization from its legal and contractual obligations to its customers, excluding any liability or warranty obligation on the part of QS.

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

To ensure the complete impartiality and freedom from prejudice and conflicts of interest of the staff involved in its activities, QS has drawn up a risk analysis document that reports the results, justifies the conclusions and solutions adopted, updating it periodically and when deemed necessary.

QS is responsible for verifying that activities are not outsourced to individuals 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 applicable law and to manage the security of the data acquired.

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

All evidence related to the assessment activity (documentation, records, communications, audit reports, etc.) is considered confidential.

Access to and consultation of documents relating to the activities in question are reserved for QS staff involved in the conformity assessment process and for the Accreditation Body. In the event that certain information needs to be communicated or disclosed due to legislative or accreditation provisions, QS will notify the Organization.

Documents owned by the Organization acquired by QS relating to the subject matter of these Rules will be retained by QS for the entire term of the contract and for at least 10 years, unless specifically and more stringently specified.

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

Verifiers/evaluators, when signing the cooperation agreement with QS, sign a declaration as an obligation and commitment to treat all information about QS, its partner companies and customers as strictly confidential. The cooperation agreement itself contains a point on confidentiality and data protection.

As far as the client organization is concerned, upon signing the contract QS sends the Data Protection Notice form to inform the client of the confidential handling of data by QS.

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

7. CUSTOMER RIGHTS AND OBLIGATIONS

The customer has the right

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- After it has been issued, use the Declaration and can advertise it by displaying the Declaration containing the QS logo together with the symbol of the accreditation body. QS, having ascertained the misuse of the Statement and the information contained therein, will take appropriate measures to prevent its continuation and to protect its interests.
- to file an official complaint or request an official meeting with management if you find discrepancies in the application of these Rules by QS, either in the validation and verification process by the validation/verification staff or technical-administrative staff, or in the application of the general principles of fairness, impartiality and transparency declared by QS

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

The client organization has the duty to:

- promptly notify QS of any material changes or significant changes made to the CFP study, as well as any other information relevant to determining the duration of the audits; in this case, QS may change the verification time schedule;
- not to use the Statement and the information it contains in a manner that damages QS's reputation and undermines public trust;
- not make any statement or publicize your statement in a way that could be considered misleading or unauthorized, or inconsistent with the scope of the statement;
- to allow access to its premises and its information system to QS Assessors, any Observatories or Experts and to the Assessors of the Accreditation Bodies and to assist them during the review; in the event of refusal by the Organization to receive the QS Observers or the Control and Accreditation Bodies accompanying the QS Assessors, QS may also order the non-issuance of the Declaration;
- Use any reference to verification only in relation to the claim that it has been validated/verified. This reference must not be misleading with regard to product certification;
- implement corrective actions after detected deviations
- if facts emerge after the verification statement is issued that require its review, issue a new CFP 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 delivery of all non-compliant situations 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 concerning the scope of validity of the declaration, subject to the limits established by law;
- keep QS updated on developments in these proceedings...

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

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

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Further obligations of the customer are defined in the contractual terms and conditions attached to the offer and form an integral part of the contract with the customer.

8. USE OF THE TRADEMARK, LOGO AND VERIFICATION STATEMENT

Once the final report and final statement of account have been obtained from QS Quality Services LTD, the customer is obliged to use them in full 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 attestation scheme/program provided for in these Rules and according to the provisions of the Rules for the use of marks issued by QS (available at <https://qualityservices.mt>), expressly mentioned.

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

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

The right to use the trademark and logo expires immediately upon termination of the contract for any reason or in the event of misconduct or misdirection by the customer. Therefore, the customer is no longer allowed to consult the QS logo in company documents or other applications.

Further provisions for the use of the QS logo and that of the Accreditation Body are also defined in the *contractual document of terms and conditions* attached to the offer and in *the Rules for the Use of the Verification/Validation Logo*.

9. CARBON FOOTPRINT VERIFICATION PROCEDURE

Access to validation/verification is open to all organizations applying for QS.

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

- provide all information and data necessary for the QS's evaluation of the offer, according to the rules set out in these Rules and the QS's specific procedures;
- agree to the rules set out in these Rules and the conditions communicated by QS.

The QS Regulations are available at: www.qualityservices.com

Acceptance of the contract does not directly or indirectly imply an obligation to validate/verify on the part of QS.

9.1 REQUEST AND ACCEPTANCE

Organizations wishing to obtain validation/verification must request an offer from QS by submitting the application form along with the required documentation.

- the completed Certificate Application form, in order to confirm, in particular, the following information:
- name and headquarters of the organization;
- size and activities of the organization;
- Description of products and/or services subject to greenhouse gas emissions quantification
- the proposed request to be validated/verified
- The objectives and scope of validation/verification
- The name of the contact person in your organization.

The following documentation must also be provided as an attachment to the Application for Certification:

- certificate of registration of the organization with a Chamber of Commerce, or document

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equivalent;

- A CFP-related study must be submitted at the application stage or at the latest at least 10 days prior to verification
- supporting documentation provided by the CFP Systematic Approach, if applicable
- any other documentation defined by UNI EN ISO 14067

QS formally reviews the submitted documentation to verify the completeness and adequacy of the general information, preparing and submitting the offer.

The signature of the acceptance of the offer by the Legal Representative or a person authorized by the Organization will complete the contractual relationship between the parties. The Organization also undertakes to comply with and accept the provisions of these Rules and Regulations, as amended, which form an integral part of the offer and of which the Organization declares to be aware.

Verification activities are not initiated if the contract has not been finalized and QS has not received a signed offer from the customer as stated above.

9.2 ASSIGNING THE VERIFICATION TEAM

After capturing the work following the formalization of the QS contract, assign the file to a team, consisting of one or more people with the appropriate skills for the task at hand.

The team is composed of employees or external collaborators, qualified according to QS procedures, in accordance with accreditation requirements.

A team member is appointed RGV - Head of the Verification Team

The Organization has the right to request the replacement of a member or expert of the Team; Such a request must be made in writing, within three (3) days of receipt of the information, and must be adequately motivated.

QS reserves the right to confirm or replace the person in question, depending on the relevance of the reasons put forward by the organization.

9.3 VERIFICATION/VALIDATION PROCESS

The personnel assigned by QS will carry out the verification/validation activity according to the ISO 14067 standard in the current revision and in subsequent amendments and additions and in any PCR (Product Category Rules).

The assessment will be carried out according to ISO 14064-3, ISO 14065 and ISO 17029 in the current revisions, according to the provisions established by the accreditation system and in accordance with the other requirements of the CFP system.

The evaluation phase begins only after the Organization sends the signed "contract" and the documentation necessary to start the evaluations.

The verification / validation activity of the CFP is divided into the following steps (formalized in the following documents):

- **Documentary analysis:** document analysis, strategic analysis and risk analysis
- **Planning:** Verification Plan
- **Execution of the verification/validation:** issuance of the report

9.4 DOCUMENTARY VERIFICATION

The documentary verification is carried out on the documentation submitted by the organization.

To start the process, the organization must provide QS and the Verification/Validation Team Manager (hereinafter referred to as RGV) with the documentation indicated in paragraph 9.1 (at least 10 days before the scheduled verification date). RGV will evaluate this documentation in terms of

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completeness and correctness, according to the requirements of ISO 14067 and PCR, where present.

In the case of the CFP, the documentary evaluation takes into account at least the following aspects of the CFP study:

- compliance with ISO 14067 (e.g. adequacy of the UF (and/or RU) considered, greenhouse gas emissions related to the main phases of the product life cycle and their effective breakdown (e.g. fossil, biogenic), physical, temporal and geographical boundaries of the system, cutting criteria and their correct application;
- strategic analysis to understand the complexity of the organization and the product and define the verification activities;
- the risk analysis of the GHG statement (study report) and, based on the output of this assessment, the sampling plan (applicable only for the verification activity);
- confirm or not the level of assurance/assurance (assurance) agreed with the organization before carrying out the audit (applicable only for verification activities).

If the agreed assurance level is not confirmed, the verification process must be restarted.

In the case of the CFP Systematic Approach, the desk evaluation also includes the other documents mentioned in §9.1.

In either case, any deficiencies classified as 'NC' in the desk assessment must be addressed prior to any further activity. The incomplete resolution of this NC may be an obstacle to the continuation of activities.

The classification of the results is subsequently reported in paragraph 9.1 of these regulations. Any critical area identified in the document assessment, if not properly treated, could generate NCs during verification/validation.

If the RGV also considers that the documentation ascertained does not contain sufficient information to complete the documentary assessment in a comprehensive manner, it must request the necessary additional data and information from the responsible party. Failure to provide the required integrations is an obstacle to the continuation of the process.

The responsible RGV evaluates the documentation submitted by the organization to verify its adequacy with respect to the reference standards and draws up and sends the Document Review Report.

The Documentary Assessment Report must identify any non-conformities (NCs) of the CFP study or the documentation of the CFP Systematic Approach, highlighting which deficiencies are classified as critical ("major NCs") and need to be addressed before further verification activities, and which are of minor criticality ("minor NC") and can instead be addressed before the completion of the verification process.

The incomplete resolution of critical NCs is an obstacle to the continuation of the audit.

The organization's documentation can therefore be:

- **approved:** if no non-conformities have been found;
- **conditionally approved:** if the overall assessment of the Assessment Team does not compromise the performance of the subsequent steps of the assessment and the solution must be submitted directly to the Assessment Team (GVI) on the day of the audit;
- **not approved:** if the overall judgment of the Assessment Team on the non-conformities detected jeopardizes the execution of the subsequent assessment steps. The Assessment Team (GVI) will request the necessary additional data and information from the responsible party. In that case, the process is suspended until the serious non-compliance is resolved, within a maximum limit of one year, otherwise the file will be archived.

If the documentary assessment is not approved by the first submitter, QS reserves the right to make changes to the certification contract.

The result of the Documentary Verification will be used as input for the subsequent risk analysis phase of the verification and for the development of the sampling plan.

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9.5 RISK ANALYSIS

The Verification Team shall conduct a risk analysis, considering the sources and extent of any errors, omissions, or misrepresentations, in order to prioritize the areas and extent of verification of CFP data and information and provide input to the development of the verification and sampling plan.

The risk analysis must be based on the Documentary Verification and on any additional information useful for understanding the nature and complexity of the life cycle and the characteristics of the main products/processes under study.

In developing the risk analysis, the verifier shall at least consider the following:

- the level of detail of the documentation available;
- the degree of complexity of the system produced, its phases and the extension of the boundaries of the system;
- data collection, processing methods and the possibility of errors, omissions or double counting;
- the representativeness of end-of-life use and scenarios, where applicable;
- the nature of the allocation methods.

The result of the risk analysis, together with the strategic assessment and the documentary assessment, is formalised in the Document Review Report.

QS reserves the right to make any changes to the contract following the results highlighted by the documentary assessment and risk analysis.

9.6 AUDIT PLANNING AND EXECUTION

QS contacts the Organization to define the dates of the audit at the Organization, at least 3 days before, after the Documentary Verification and the Successful Risk Analysis. Once these dates are confirmed, RGV sends the Verification Plan to the Organization.

The verification activity takes place at the headquarters of the organization and aims to verify compliance with all the requirements of ISO 14067 and any PCR; to assess the fulfilment of the requirements

The GVI:

- holds the opening meeting at the organisation's headquarters, defines organisational aspects, specifies the points of the verification plan and clarifies the terms of the assessment procedure and the confidentiality of information;
- carries out an inspection at the production site, evaluating the processing phases, the genesis and collection of data and the management aspects related to the elaboration of the CFP study or the implementation of the CFP system;
- view the project prepared for the calculation of the CFP with the help of the software, if any;
- evaluates the CFP on the basis of the evidence deriving from the analysis of data and information, on the basis of the sampling plan;
- formulate any observations;
- holds the closing meeting, during which the RGV communicates any feedback and recommendations for improvement to the organization.

RGV then compiles an appropriate Verification Report, which also highlights any situations of non-compliance.

the closing meeting of the audit is organized in the presence of management and any other personnel of the organization, during which RGV, on behalf of the audit team, presents the conclusions of the

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audit and the Organization has the opportunity to discuss the content of the Report, clarifying any doubts.

Subsequently, a representative of the organization signs the Report and any Non-Conformities found, receiving a copy; The organization may express reservations about the content of the audit documentation and record the reasons for it.

9.7 CLASSIFICATION OF RESULTS

The results (Non-Conformities) represent situations of non-compliance or misalignment with regulatory requirements, as already reported in the section on desk analysis, found during the on-site audit and formalized in the audit documentation.

These are classified as: Major NC (M) or Minor NC (m), according to the following criteria:

- **Major Non-Conformities (NCMs):** failure to comply with an ISO 14067 requirement or possible errors/discrepancies in the CFP study that invalidate the final result; this result, which can also be done in the case of a high number of Non-Conformities that can be classified as "minor", is an obstacle to the issuance of the certificate;
- **Minor non-conformities (NCm):** this is issued in the event of partial non-compliance with an ISO 14067 requirement or if there are inaccuracies in the CFP study that do not affect the final result.

The Verification Team may also make 'Recommendations' to highlight aspects that do not represent a failure to comply with regulatory requirements, but which can be seen as opportunities for improvement.

In the case of the CFP Systematic Approach, the verification must also include the correct implementation of the supporting procedures and the on-site verification.

The organization must commit to eliminating any non-compliance detected during the audit, through the adoption and implementation of appropriate Corrections (or Treatments) and Corrective Actions.

The Corrections and Corrective Actions defined by the Organization must be sent to the QS by the deadline indicated in the Non-Conformity report, specifying the time of implementation and the related responsibilities; the proposed Corrective Actions will be deemed accepted if QS does not send the Organization a specific request for integration or modification within 30 days from the date of receipt.

The verification of the implementation of the Corrections and Corrective Actions aimed at resolving Minor and Major Defaults is carried out through additional checks or on the basis of documentary evidence; Obtaining/maintaining the certificate is in any case subject to the positive outcome of this verification.

In the event that the organization does not send QS an adequate plan of corrections and corrective actions or, where necessary, evidence of their implementation, QS may intervene to suspend the attestation if already in the organization's possession.

For Recommendations, it is not necessary to transmit corrective actions; The organization is required to provide evidence that corrective action has been taken or to justify any decision not to take any action.

9.8 SPECIAL CHECKS

Additional Checks

On the basis of the results of the Audit Reports and Non-Conformities detected, the complaints received and, in general, in all cases where it is ascertained that the requirements of the reference standard have not been met, as well as in the cases contemplated in the previous paragraphs, QS may order additional audits. The cost of these activities is borne by the certified organization, according to the current rate.

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Verifying the Claim Extension

If your organization wishes to extend the scope of attestation, it must submit a written request to QS, which will determine what additional verification activities are required and make the corresponding offer.

After the acceptance of this Offer and the positive result of the verification and deliberation activities, the certificate is reissued.

The costs of additional verification and certificate success are borne by your organization.

10. ISSUANCE OF CERTIFICATION/DECLARATION

At the end of the activities, QS carries out a further independent review by a Deliberation Committee composed of qualified personnel to ensure the correctness of the entire process and to make a decision on the award of the certificate.

QS, before making a decision, guarantees that:

- The information provided by the verification/validation team is sufficient with respect to the requirements and scope;
- Any significant non-conformities (see § 9.7) have been reviewed and accepted, and the effectiveness of treatment and corrective actions has been verified;
- Any other non-conformities (see §9.7) have been examined and accepted.

The outcome of the Deliberation Committee can be of two types:

- **POSITIVE OPINION** when it is possible to issue the certificate/declaration respectively for the CFP/CFP Systematic Approach and there are no significant discrepancies, in terms of correctness of the data and ability to control and monitor them;
- **NEGATIVE OPINION**, when it is not possible to issue the certificate/certificate respectively the CFP/CFP Systematic Approach due to significant discrepancies in terms of correctness of the data and/or the ability of the Organization to manage them, or when there is insufficient basis to formulate a consistent judgment.

When the declaration is not issued, QS communicates this decision to the organization in writing, stating the reasons for it and requesting an additional visit to verify the resolution of the non-conformities found and/or the submission of documentation providing evidence.

The positive result of these additional assessments, the cost of which is borne by the organization, allows the issuance of the declaration.

The verification activity in the case of single-product CFPs must be understood as a punctual activity aimed at assessing the reliability of the calculation data of the CFP in a specific period of time and therefore cannot be understood as a multi-annual certificate.

The delivery of the account statement is subject to the payment of the amounts due to QS for activities carried out up to the date of issue of the certificate.

After the account statement report is issued, QS will enter the service into the Audit Statement Register.

The certificate information is then forwarded to the accreditation bodies.

QS is only responsible for the data published in its databases and cannot in any way guarantee the accuracy and timeliness of the information contained in the third-party registers and databases.

10.1 ISSUANCE OF CERTIFICATION/DECLARATION

Following the Deliberation Committee's certification resolution, QS will issue a certificate/statement to the Organization. This includes:

- the ISO 14067 reference standard;

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- the organisation's references (company name, registered office, etc.);
- the description of the product covered by the CFP;
- CFP-PCR or the relevant PCR (hereinafter both referred to as 'PCR') used, if any, in accordance with the requirements of ISO 14067;
- the Functional Unit (FO), or the Declared Unit (DU) where provided for by the PCR;
- the CFP value expressed in kg (or g) of CO₂e for UF or UD;
- production facilities included in the study;
- the boundaries of the system in the case of partial CFP or confirms that CFP includes all stages from cradle to grave;
- the breakdown of the CFP value by the main phases of the life cycle (upstream, core, downstream) and, where present, the reference PCR;
- any stadium excluded from the system boundaries, where applicable;
- the reference to the CFP study report;
- a description of whether the data and information supporting the claim were hypothetical, projected and/or historical;
- the time boundaries of the CFP;
- the decision taken on the request;
- the symbol of the accreditation body;
- the current date of issue and the unique identification of the declaration.

11. ANNUAL SURVEILLANCE FOR THE CFP SYSTEMATIC APPROACH

In the case of CFP, the verification/validation activity is intended as a punctual activity aimed at assessing the reliability of the data relating to the calculation of the CFP over a specific period of time and does not provide for any multi-year surveillance cycle.

In the case of the CFP Systematic Approach, the certificate is valid for three years and there is an annual surveillance activity, aimed at assessing the correct implementation of the support procedures and the correct development of the individual CFPs (based on sampling) carried out within the CFP Systematic Approach in the period following the previous verification.

The surveillance activity involves a documentary analysis and a real verification. To perform the documentary analysis, the Organization, at least 10 days before the expected date of the verification, must send QS the list of CFPs developed and, for example, at least one CFP study for each PCR that can be included in the system or, if PCRs are not applied for all the products included, at least one study for each macro-type of product included in the scope of the CFP SA.

At the end of an annual surveillance cycle, a renewal audit is scheduled, comparable in terms of method and degree of depth, to an initial certification audit.

The Organization is required to notify the QS as soon as possible of potential or already verified problems and/or changes that may have arisen, for example, at the level of calculations, emission factors or methodologies, which could significantly affect the system as a whole or in some of its parts. Subsequently, QS will evaluate the most appropriate measures in agreement with the Organization.

12. SUSPENSION, REVOCATION AND WAIVER OF CERTIFICATION

12.1 Suspension of the CFP Systematic Approach Certificate

The certification may be suspended if QS has reason to believe that the services provided no longer meet the applicable statutory, legislative and/or regulatory requirements and, in particular, in the following cases:

- a) the existence of Large Non-Conformities (or a large number of Minor Non-Conformities), failure to send and/or not take Corrective Actions and, in general, negative audit results;

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- (b) inability to carry out ordinary and/or extraordinary audits according to the timescales indicated by the QS;
- (c) failure of the client organization to perform its obligations;
- d) existence of judicial or administrative proceedings, reports of crimes, complaints, disputes, etc., relating to the subject of the declaration and/or concerning the mandatory requirements of the service, or QS's failure to communicate their existence;
- e) condemnation of the organization for facts relating to non-compliance with the mandatory requirements relevant to the certification system;
- f) at the reasoned request of the organization (no more than once in the three-year certification period).

The measure suspending the certificate and any reinstatement measure must be communicated to the Organization by certified email, registered letter with acknowledgment of receipt or other method valid for the purposes of the law.

During the suspension period:

- QS communicates, where necessary, the suspension measure to the Authorities and/or Bodies concerned;
- the Organization may not use the certificate obtained and related marks, unless otherwise specified by QS, nor verify or validate the CFP of its products;
- The organization is still obliged to pay fees for the maintenance of the certificate.

The suspension can only be lifted when the organization has satisfactorily resolved the non-conformities found, or if the situation that gave rise to the suspension measure no longer exists. Before proceeding with the restoration of the certificate, QS may carry out documentary checks off-site and/or at the organization's premises to ensure the effective resolution of the problems previously encountered; All expenses related to these additional checks will be borne by the organization.

The duration of the suspension, which may not exceed six (6) months, is indicated in the suspension notice; After this period has passed without the suspension being lifted, the certificate is revoked.

12.2 Withdrawal of the verification statement report

The declaration relationship may be revoked in the event of:

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

The decision to revoke the decision must be communicated to the Organization by official email, registered letter with acknowledgement of receipt or other legally valid means.

In the event of revocation of the certificate, the Organization undertakes to

- (a) no longer use the certificate obtained and the mark;

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- (b) return the certificate to QS;
- (c) remove from letterheads and all documents the marks mentioned in (a) above and any reference to the certificate;
- (d) provides for the payment of all amounts due to the QS.

QS also provides:

- interrupt the control activity;
- delete the certificate from the registers;
- communicate the revocation measure to the Authorities and/or Bodies concerned.

12.3 Waiver of Certification

Your organization may waive the attestation:

- in the event of contractual termination;
- when it does not intend to adapt to changes in reference standards or requirements applicable to the attestation activity;
- when you do not accept changes to these Rules;
- when you do not accept changes in duties;
- in the event of renunciation or revocation of QS accreditation for the attestation system;
- before obtaining the certificate. However, in such a case:
 - if the waiver is received by QS before the verification activity is carried out, the Organization will be required to pay the amounts relating to the opening of the file ("Management of the issuance of certificates");
 - in the event that the waiver is communicated during the execution of the audit (documentary or on-site), or at the end of the audit, the Organization will be required to pay the full amount due for the certification.

Waiver must be communicated to QS by email/registered letter with acknowledgement of receipt or other legally valid method.

In the event of renunciation of the certificate, the Organization undertakes to

- no longer use the obtained certificate and the mark, and return the certificate to QS;
- remove certificate marks and all references from the header and all documents;
- provide for the settlement of all amounts due to Qs.

QS, in turn, provides:

- stop surveillance/renewal activities;
- Delete your organization's certificate from the records.

13. COMPLAINTS, APPEALS

Written complaints and appeals may be submitted to QS by its customers or by customers of accredited organizations regarding the activities for which QS is responsible.

QS records any complaints and appeals in the appropriate forms, carries out a local analysis of the situation, writes a description of the problem with any suggestions and sends this question to the management management.

Reports/complaints must be formalized by letter or fax; if they are received by telephone, they must subsequently be formalised by the complainant.

QS undertakes to keep the complainant informed of the outcome of the complaint.

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Anonymous reports/complaints are not taken into account by QS.

The Organization may appeal against decisions made by QS regarding the outcome of the conformity assessment, within thirty (30) days of receipt of the relevant communication, setting out and justifying the grounds for the appeal, in the manner provided on the website <https://qualityservices.mt> QS will handle the appeal in accordance with its own procedures.

The decision on the appeal, taken by a Committee composed of persons not involved in the conformity assessment activities subject to the appeal, will be communicated to the Organization through QS within four (4) months from the date of receipt of the appeal.

QS guarantees full transparency, fairness and impartiality in the analysis of problems, and undertakes not to use members of its staff or collaborators who could be involved.

QS undertakes not to make public the content of the complaint or appeal without seeking the express consent of the client organization that submitted it.

14. ECONOMIC CONDITIONS

The amounts due for attestation and maintenance activities (and, where specified, the amounts for renewal activities), the duration of the audits and the related payment terms, are indicated in the Offer as accepted by the Organization; this Offer is formulated on the basis of the rates indicated in the QS Price List in force and, with regard to the duration of the audits, on the basis of the information provided by the Organization (number of stations, services, locations, etc.).

The Organization is obliged to communicate all the information required during the formulation of the Offer in a correct manner, for the purpose of issuing the Offer and the initial verification, and to update QS on any changes; QS assesses whether, on the basis of the updated data, it is necessary to provide for the modification of the verification timetable and the revision of the agreed economic conditions.

For anything not expressly provided for in the Offer, as well as in its absence, the amounts indicated in the current QS Tariff, which is expressly indicated, will apply.

Any changes in the QS Tariff are communicated to the organization at the certification stage if they involve a significant change in the economic conditions applied.

15. DISPUTES

The contract entered into between the client organization and QS is subject to Greek law, unless otherwise specified in the offer contract and in the terms and conditions issued by the QS authorized channel partner.

In the event of non-payment of the QS invoice by the contracting customer organization, QS will suspend and subsequently revoke the declaration.

In addition, QS will act extrajudicially and judicially for the recovery of unpaid debts. Also, in this case, the place of jurisdiction will be Athens. The costs related to debt recovery will be fully borne by the Client.

16. ACCEPTANCE CLAUSE

		
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These Rules form part of the contract between the Client Organization and QS. By signing the contract, the Client Organization agrees to all articles set forth and mentioned in these Rules and in the standards, guides, technical specifications and reference documents mentioned herein.