

VERIFICATION/VALIDATION AGREEMENT

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This Verification/Validation (VV) Agreement (“Agreement”) is made by and between the Intertek Contracting Office and VV Body(ies) identified in the Service Agreement (“Intertek”) and the Client.

1. The Verification/Validation Service

1.1. Facilities and Standards. The Client hereby retains Intertek to verify and/or validate the Client’s ESG Statement(s) (“Statement”) for specified terms of engagement (“Terms of Engagement”: time period, organizational scope, level of assurance if applicable, materiality, criteria, etc.) that contract with Intertek for Verification/Validation services (“Service”) to specified program(s) and/or other normative document(s) (“Program”). The Service Agreement accepted by the Client specifies the Terms of engagement of the Services provided in accordance with this Agreement, including scope and Programs.

1.2. Verification/Validation process. The VV process shall normally be a four-stage approach but can be less or more:

Stage 1 includes:

- Initial Review, comprising monitoring methodology review, strategic analysis, risk assessment, and the preparation of a detailed evidence-gathering plan and VV Plan based on the level of assurance if applicable and materiality;
- Process Analysis assessing compliance with the Permit if applicable, Regulations if applicable and any other relevant requirements;
- Site visit if applicable.

Stage 2 includes:

- Data sampling, analysis and verification/validation of data and information;
- Conclusion on risk assessment (verification) or ESG-related activity characteristics assessment (validation) and materiality;
- Feedback, close out and decision recommendation;
- Site visit if applicable.

Reporting includes:

- Compilation of evidence records;
- Preparation of the VV report and draft VV opinion;

Technical review includes:

- Final review of the client’s statement
- Review of the VV report
- Confirming the wording of the VV opinion

An Intertek VV Opinion shall be delivered after the Service execution.





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More details regarding Intertek's VV process are available on Intertek's website.

1.3. Methodology. The specific VV procedures undertaken will be determined by Intertek using professional judgment in regard to what is sufficient to support an opinion.

The complexity of the VV process is dependent on the type of data to be verified/validated and the client's data management and control systems.

In the event the Client receives a regulatory notification for any significant breach of regulatory requirements applicable to the VV services provision (i.e. EU ETS or CBAM), the Client is obligated to notify Intertek within 5 business days of such incidence.

1.4. Intertek commits to:

- providing suitably qualified personnel to perform the Services;
- considering changes to assigned personnel if the Client presents a justifiable reason for objecting to the individuals provided by Intertek;
- executing the Service, which may include: site visits, document, data and information reviews, interviews and other assessment activities.
- issuing the following deliverables and actions: a VV Report, a VV Opinion, enter data into any Register (if required by the Program), reporting to the Client any misstatements, non-conformities, non-conformances and recommendations for improvements identified, requesting a follow-up visit to verify corrective actions, if necessary;
- considering any complaint or appeal if the Client remains dissatisfied with the Services provided and has not satisfactorily resolved the issue directly with the Verifier.
 - See GOP208-INFO - INFORMATION ON DISPUTES AND APPEALS PROCESS
 - See GOP216-INFO - INFORMATION ON COMPLAINT HANDLING PROCESS.

2. Client's responsibility

2.1. Client Information. The Client acknowledges that Intertek's Service provision will require the Client to provide Intertek, either orally or in writing, with complete, accurate, and the most current information and documentation concerning the Statement to be verified/validated.

The Client agrees to promptly provide to Intertek and its accreditation bodies all applicable documents, policies, procedures, records, manuals, and other information.

The Client acknowledges that all data generation and calculation have been made available to Intertek for verification/validation and no aspect has been withheld, and that all information provided is accurate and complete in all respects.



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If the Client intends to withhold from Intertek certain data, documents or other information on the basis of legal privilege (e.g., attorney-client) or other proprietary information (e.g., trade secret), Intertek may not be able to provide the VV services unless Intertek and the Client agree on how to address this issue.

2.2. Client commitment. The Client commits to:

- maintaining compliance with the regulation if applicable, the auditing criteria, its monitoring methodology, and any other requirements of the Program;
- preparing its Statement(s) in compliance with the regulation if applicable, the auditing criteria, the scope of the Services provided by Intertek, its monitoring methodology, and any other requirements of the Program;
- informing Intertek within a reasonable time of any change. Such changes may include modification to its legal, commercial or organizational status or ownership, to its key managerial staff, and to significant changes to policies, processes, premises, personnel, equipment, facilities, working environment or other resources and/or compliance status as a result of any significant notices of violations from regulatory agencies with respect to legal compliance as it relates to the Program or to the Terms of Engagement;
- informing Intertek promptly about any omissions, errors or misstatements in data and documents provided to Intertek that the Client discovers subsequently;
- not using the Intertek's VV Opinion or any part of it for misleading purposes;
- continuously improving the monitoring methodology to a higher level provided that no cost disadvantage arises from such improvement.
- the provision of information (the 'Evidence Pack') at the completion of the Service execution;
- addressing corrective actions without undue delay: If Intertek determines that the Client's data or information does not satisfy the Program requirements, the Client agrees to take such remedial action as Intertek may request within the time specified by Intertek;
- cooperating with Intertek in the case where facts or information discovered materially affects the validation or verification opinion.

The Client acknowledges and agrees that, should it fail to comply with the above commitments, Intertek may take any action it deems appropriate in response to such failure(s) or repeated occurrences. Such actions may include, but are not limited to, disclaiming the issuance of a VV Opinion or issuing an unsatisfactory VV Opinion. The Client retains the right to appeal any decision made by Intertek in accordance with the process outlined in GOP208 – Disputes and Appeals, available at <http://www.intertek.com/auditing/management-systems/policy/>.

2.3. Observers. The services provision may also be attended by representatives and/or observers of Intertek's management and Intertek's Accreditors and other Sector Authority Organizations. The



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Client shall offer Intertek's accreditation body/scheme owner and its' representatives, reasonable access, and co-operation as necessary to enable the accreditation body/scheme owner to monitor conformity with this Agreement and the relevant Program(s).

- 2.4. During each scheduled timeframe, the Client shall make available key management and other relevant personnel to explain the operations of the facility and its Statement(s).
- 2.5. Reference to the Claim: The Client shall not use any short-form reference of the verified / validated Claim without including in proximity in the same medium the long-form reference or without indicating the location of the long-form reference in another medium (e.g. website).

Subject matter is	Short form	Long form
Historical data and information submitted for verification	Verified at the reasonable level of assurance	In its opinion dated [DD-MMM-YYYY], Intertek concluded with reasonable assurance that the data and information in our Claim [reference] were fairly stated.
Historical data and information submitted for verification	Verified at the limited level of assurance	In its opinion dated [DD-MMM-YYYY], Intertek found no evidence to indicate that the data and information in our Claim [reference] were not fairly stated.
Projected or forecast data and information submitted for validation	Validated	In its opinion dated [DD-MMM-YYYY], Intertek found no evidence to indicate that the assumptions, methods and limitations that we cited in our Claim [reference] did not provide a reasonable basis for our projections or forecasts.
Life-cycle assessment of products Functional or declared units submitted for verification and AUP (mixed engagement)	Confirmed	The upstream and the core data and information in our Claim [reference] were verified and the downstream data and information were tested by AUP by Intertek, which did not find any evidence to indicate that our statement was not fairly stated. The verification opinion of Intertek and the report of factual findings were issued on [DD-MMM-YYYY].



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2.6. Reference to the Opinion: Any Opinion made public by the Client shall be communicated in its entirety.

3. Additional time

3.1. Situations where additional time may be applied. These situations shall include, but not be limited to, the following circumstances identified by Intertek during the execution of the Service:

- Late or partial submission of the evidence pack: The Client should be aware that an incomplete evidence pack may compromise the overall effectiveness of the Service execution. This could result in the Service not being completed within the contracted timescales, necessitating additional time for Intertek to finalize its activities.
- Data flow activities, control activities, or logistics of the Client that prove more complex than initially anticipated; and
- Misstatements, non-conformities, non-conformances, insufficient data, errors, or omissions identified in the data sets.
- Where during the remote VV activity the Verifier finds that the objectives are not attainable through the use of ICT due to lack of a satisfactory connection or otherwise is unable to obtain the necessary objective evidence for completion of the Service
- Where late changes are made by the Client, Intertek shall be entitled to re-assess all or any portion of the Client's data & information if it determines that such is necessary or appropriate in order to ensure that the Client's data or information still conforms to the Program requirements.
- Where late changes are made to the rules of the Program by the Competent Authority or other similar body, and such changes have a material impact on the nature and scope of the Service execution;

In such a circumstance, Intertek reserves the right to request further days, as necessary, to complete the Service.

3.2. In cases where additional activity is required from Intertek due to corrections or changes made by the Client, Intertek shall use reasonable endeavours to complete the Service by the agreed deadline. However, where approval from Competent Authorities is required under the Program, Intertek shall not be held liable for delays caused by:

- Approval of Permits;
 - Approval of Monitoring Plan(s)/Monitoring Methodology Plan(s);
 - Issuance of national guidelines, proformas; or
 - Changes to other external requirements
- that are beyond Intertek's control and impact the Service execution timetable.



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4. Site visit

- 4.1. On-site visits. The Client further acknowledges that the Service execution may require on-site visit by Intertek's qualified verifier/validator personnel ("Verifiers"), whether permanent employees or contract personnel. The Client also agrees to permit all such visit of each facility during the Client's regular business hours.
- 4.2. Guide. During each site visit, the Client shall guide the Verifiers through the facility.
- 4.3. Health & Safety. Prior to or at the commencement of any site visit, the Client shall fully brief the Verifiers on all health and safety procedures, as well as restrictions, which must be adhered to while in the Client's facility.
- 4.4. Waiving physical site visit. Where the Client and Intertek agree (based on the Intertek's risk assessment) that a physical site visit can be waived or carried out virtually, it is the Client's responsibility to gain approval from the Competent Authority if required by the Program and based on confirmation from the Verifier that this is appropriate, for remote execution of the Service. If such approval is not obtained, Intertek, based on requirements, shall carry out a physical site visit.
- 4.5. Serious, extraordinary and unforeseeable circumstances. Where the site visit cannot be waived and where serious, extraordinary and unforeseeable circumstances, outside the control of the Client, prevent Intertek from carrying out a physical site visit and where these circumstances cannot, after using all reasonable efforts, be overcome, Intertek may decide, subject to the approval of the Competent Authority if required by the Program, to carry out a virtual site visit.

Virtual site visits use Information and Communication Technologies (ICT) and require more preparation and execution time. In such a circumstance, Intertek reserves the right to request further days, as necessary, to complete the Service execution.

The Client consents to the use of ICTs and to undertake all reasonable efforts to facilitate the exchange of information, access to the facility(ies), access to relevant equipment and additional time requirements specific to this situation.

If the information obtained through the virtual site visit does not give Intertek sufficient clarity or confidence to state with limited assurance or reasonable assurance (depending on the "Terms of Engagement") that the Client's report is free from material misstatement, Intertek will carry out a physical visit to the site(s) of the installation(s) as soon as the force majeure circumstances are lifted. Where a physical visit is necessary, Intertek reserves the right to request further days, as necessary, to complete the Service execution.



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5. Use of Information Communication Technology (“ICT”)

Following Intertek’s risk assessment, the Service may be delivered entirely or partially using remote ICT. In such cases, following requirements apply.

5.1. Use of Cameras/ video. Remote auditing using ICT requires the use of camera for live video feed, sharing documents/records, taking pictures. This video feed is only provided real time and shall not be recorded. The Verifier will direct the camera operator to those areas where specific processes / operations need to be observed. In cases where the interview is performed in a desk setting, laptop/ desktop cameras may be used to interact with the Verifier. The auditee will also be able to see the Verifier on screen while being interviewed.

5.2. Responsibility of Client.

- The Client shall provide their own video camera (smartphone, laptop, etc.) for performing the remote Service execution.
- If using the Inview App, the Client agrees and warrants to download it onto the Client’s smartphone and use the Inview App solely for the purposes of the Service execution (video observations, conducting interviews or sharing documents on-line, taking pictures documents and records and saving pictures as required to support compliance);
- The Client agrees and warrants to allow the verifier to direct the camera of the smartphone while using any video App (Inview, Facetime, Zoom, Skype, Microsoft Teams, etc.), to allow the Verifier to execute the Service
- The Client shall be solely responsible for ensuring adequate internet connectivity to enable efficient execution of the Service.

5.3. Sharing Confidential and other Information via ICT. In cases where certain information cannot be accessed via ICT due to confidentiality or access issues, Intertek and the client shall agree prior to the Service execution on alternate methods to review this evidence.

5.4. IT and data protection measures: This agreement refers to any local applicable information security and data protection measures and regulations. If these IT and data protection measures cannot be fulfilled or agreed to, then Intertek shall use other methods for the Service execution (i.e.: on-site).

5.5. Where during the remote execution of the Service, the Verifier finds that the objectives are not attainable through the use of ICT due to lack of a satisfactory connection or otherwise is unable to obtain the necessary objective evidence for completion of the Service and where activities and techniques planned to be applied remotely pose an unacceptably high risk of compromising the integrity of the Service, the Verifier may terminate the Service early upon communication to client and recommend continuing the execution of the Service with an



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onsite visit. The Client may be charged for any connection failure that triggers to stop the remote execution of the Service and reschedule an on-site audit later.

6. Use of Marks

6.1. Verification/Validation and Limited License to Use Verification/Validation Mark. Upon completion of the Services execution and Intertek's determination that the client's Statement meets applicable Program requirements, Intertek shall list and register the Client as having an approved VV Statement. Once the VV Opinion has been granted or the AUP (Agreed-Upon-Procedures) has been completed, Intertek agrees that the Client shall have a limited right to use the designated Intertek Verification/Validation mark(s), as well as the Accreditor's mark ("VV Marks"), where permitted, for the purpose of identifying the Client's Statement as verified/validated. All VV Marks shall be used in the manner and subject to the restrictions set forth in Intertek's Requirements, as specified in F205-VV – Use of VV Opinions and VV and Accreditations Marks posted on Intertek's website at <https://www.intertek.com/business-assurance/policy-statement/>

Intertek shall have the sole right to determine whether the Client's usage of the VV Mark(s) satisfies the requirements of this Agreement and Intertek's Requirements. The Client agrees to immediately cease any use of any VV Mark(s) which Intertek determines to be misleading. The Client, when referring to the Services in any media such as documents, brochures, or advertising, shall comply with the requirements of the Intertek or those specified by the Program.

6.2. Client's Responsibility. The Client does not use its deliverables or any part of it, in a manner that would bring Intertek or the Accreditation Body into disrepute and does not make any statements that Intertek may consider misleading or unauthorized.

7. General Provisions

7.1. Retention of Records and Confidentiality. Intertek shall be entitled to retain, for an unlimited duration, copies of all applicable documents, policies, procedures, manuals, and other information provided during the execution of the Service, regardless of whether the Service is delivered on-site or via remote ICT. Except to the extent that the information obtained by Intertek is already in Intertek's possession or is, or becomes in the future, public knowledge, and except as otherwise required by law or legal process, Intertek covenants and agrees to maintain all such information in strict confidence and not to use any such information in any manner detrimental to the Client.

In addition, Intertek shall maintain in strict confidence except when required by law, during the term of and after the termination of this agreement, the information obtained during the course of the Service execution and documented in the Service deliverables, including the information obtained from sources other than the Client (e.g. a complainant, a regulatory authority, etc.).



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The provider (source) of this information shall be confidential and shall not be shared with the Client, unless agreed by the source.

However, the foregoing shall not be deemed or construed in any manner whatsoever as prohibiting Intertek from publicly disclosing details of the granting or refusal of a satisfactory VV opinion, or providing complete or partial copies of VV reports as specified by Intertek's Accreditors and Sector Authority Organizations, or providing access to client information, including copies of documents to Intertek's Accreditors and Sector Authority Organizations personnel for Service execution purpose. Except as required in the applicable accreditation documents, Intertek shall obtain written consent from the Client or individual for disclosing information to a third party. Where required by law to release confidential information to a third party, Intertek will, unless regulated by law, notify the Client or individual concerned of the information provided.

7.2. Waiver. No waiver of any provision of this Agreement, or any breach thereof, shall be construed as a continuing waiver or shall constitute a waiver of any other provision or breach.

7.3. Term of Agreement. This Agreement is part of and shall commence on the date the Service Agreement is signed and shall remain in effect for the same period as the Service Agreement.

REVISION LOG

Revision #	Description of Change	Release Date
0	Initial Release	13-MAR-2026