

	 <p>APPROVAL SWISS Objectively True</p>	71-30-001
	<p>GENERAL REGULATION AND REQUIRMENTS FOR VALIDATION AND VERIFICATION ACCORDING TO STANDARD EN ISO/IEC 17029:2019</p>	<p>Rev.: 02 Issued by: QAM_CC</p> <p>Date of issue: 30.05.2026</p> <p>page: 1 of 5</p>

1. SCOPE

This Regulation specifies both the responsibilities and obligations of Swiss Approval Technische Bewertung Certification Body, in the text to be represented as SATB, and the Company requested the validation/verification as conformity assessment activities.

This Regulation specifies the general principles applicable to the validation/verification as conformity assessment activities for which SATB is accredited in accordance with EN ISO/IEC 17029:2019.

For each activities, specific Regulations exist and apply and corresponding Working Instructions are communicated to the customer specifying all requirements and details of the validation/verification.

Through the validation/verification, the compliance of the conformity assessment activities with the validation/verification requirements as laid down in relevant legislative/regulatory documents, Regulations and standards can be confirmed.

The present Regulation provides general information and describes the validation/verification system between the client and SATB.

This Regulation and the corresponding Validation/Verification Specific Regulation at which conformity is requested are available to the Customer.

2. DEFINITIONS

The term '**claim**' is used in a broad sense as the information declared by the client.

Validation is a confirmation of a claim, through the provision of objective evidence, that the requirements for a specific intended future use or application have been fulfilled.

Verification is confirmation of a claim, through the provision of objective evidence, that specified requirements have been fulfilled.

Verification programme include rules, procedures and management for carrying out verification activities in a specific sector. Verification programmes can be operated at international, regional, national, sub-national or sector-specific level. A programme can also be called a "scheme". A set of standards able to cover all the requirements of this document can serve as a programme.

Scope of validation/verification is identification of the claim to be the object of validation or verification, including the boundaries of the claim, the applicable validation programme verification programme, and the standards and other normative documents, including their date of publication, to which the claim is validated/verified.

3. IMPARTIALITY & INDEPENDENCY

The independence, impartiality and integrity of SATB is guaranteed by its legal framework, its organizational structure and the functioning of the Impartiality Committee.

SATB has developed and implemented a risk assessment process for ensuring independence, impartiality and integrity.

SATB does not provide consultancy of validation/verification of claim of the type it assesses. It shall also ensure that none of its auditors involved in validation/verification of claim, has been involved in an advisory process in the company under assessment for the past two years, nor have any form of interface with the company under evaluation.

All clients which apply for validation/verification with SATB under this Regulation shall be treated equally.

4. RELATED DOCUMENTS

SATB Quality Manual.

The relevant sub-standards, normative texts, related Working Instructions.

EN ISO 14065:2020 -General principles and requirements for bodies validating and verifying environmental information
 EN ISO 14066:2023 Greenhouse Gases – Competence Requirements for Greenhouse Gas Validation Teams and Verification Teams
 EN ISO 14064-1:2019 – Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
 EN ISO 14064-2:2019 – Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements
 ISO 14064-3:2019 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.
 Commission Implementing Regulation (EU) 2018/2067 (AVR)
 Commission Implementing Regulation (EU) 2020/2084 — Amendments to AVR
 Commission Implementing Regulation (EU) 2018/2066 — MRR
 National Climate Law 4936/2022
 IAF MD 6:2023 - IAF Mandatory Document for the Application of ISO 14065:2020

5. INTERESTED PARTIES FOR VALIDATION/ VERIFICATION

Parties that have an interest in validation/verification include, but are not limited to:

- clients of the validation/verification bodies;
- programme owners;
- users of the validated/verified claims;
- regulatory authorities.

6. GENERAL REQUIREMENTS

Verification/Validation request may be submitted by all customers. The procedure for granting and maintaining a statement of the validation/verification shall include the following steps:

- Application form from the customer
- Validation/verification programme.
- Reports, data and any other relevant information
- Where known at this stage and where applicable, the materiality and the level of assurance
- Decision of granting statement
- Surveillance audits.

In order to accept the Application and initiate the Assessment Process on behalf of SATB, the customer should accept this Regulation. To that end, the Application should explicitly state that the customer has been aware of and fully accepts the present Regulation.

7. VALIDATION / VERIFICATION EVALUATION AND STATEMENT PROCEDURES

8.1 Initial exchange of information

During this process, the SATB conduct a pre-engagement review of the information received from the client to ensure that:

- an applicable programme exists or a programme is to be established
- the claim is understood (e.g context, content and complexity);

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- c) the objectives and scope of the validation/verification have been agreed with the client
- d) the specified requirements against which the claim will be validated/verified have been identified and are suitable
- e) where applicable, the materiality and level of assurance have been agreed;
- f) the process for validation/verification activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences);
- g) the validation/verification duration can be estimated;
- h) the validation/verification body has identified and has access to the resources and competences that are required to undertake the validation/verification;
- i) the time frame for the planned validation/verification can be proposed.

On the basis of this information, SATB shall inform the certification procedures, the duration of the validation/verification and the cost of the total period of validity of the Statement of Conformity, in the form of a written quotation. Initial exchange of information has no cost to the organization.

SATB may recognize valid statement or validation/verification reports carried out by another certification body, provided that such statements and reports satisfy the requirements of SATB. Following the pre-engagement review of the submitted information by the client the SATB may accept or decline to perform validation/verification.

8.2 Pre-engagement

Customers who wish to get a validation/verification statement shall submit to SATB an application that is granted to them.

The application must include:

1. Full organization details (name, address, important processes and functions, legal commitments).
2. Identification of the the scope and objectives of statement requested.
3. General customer information, such as customer activities, human and technical resources, including workshops, means of control, and structures, and association with larger structures.
4. Client external process information that may affect compliance with requirements.
5. The validation/verification programme and associated specified requirements for the validation/verification;
6. Reports, data and any other relevant information;
7. Where known at this stage and where applicable, the materiality and the level of assurance;
8. Any other information as required by the validation/verification programme.

The client must have and submit relevant documentation to SATB in a timely manner. It must be declared to SATB if it is a subsidiary of another company or has any kind of relationship with other companies.

The organization shall also be required to appoint his representative, who shall be responsible for making contact with SATB.

In order to be deemed to be valid, the Application must be completed in all parts of the Application (points which do not apply are deleted) and must be accompanied by the abovementioned documents.

8.3 Application Review

SATB review the Application upon receipt in order to check whether:

- a. The request is fully completed and there is no doubt or question from the customer.
- b. SATB has the ability to perform the requested validation/verification.
- c. All necessary means are available to carry out the evaluation activities.

If the documentation submitted is declared incomplete or insufficient, the verification/validation process will be discontinued until the applicant undertaking has satisfied the written requirements — comments from SATB.

If the review of the Application has a positive result, SATB will inform the Customer of its acceptance and continue the verification/validation Process as described below.

In the event of a rejection of the Application, Customer will be informed in writing and have the right to appeal as specified in this Regulation.

SATB after acceptance of the Application will assign the case to an evaluator(s).

It is ensured that the evaluator(s) involved have the necessary competence to assess the validation/verification process.

Furthermore, SATB guarantee that these evaluator(s) have any form of interface with the company concerned.

8.4 Engagement

SATB must have an agreement with each client for the provision of validation/verification activities in accordance with the relevant requirements of this document and the requirements specified in the applicable validation/verification programme:

- a) for second- and third-party validation/verification activities, a legally enforceable agreement (contract);
- b) for first party validation/verification activities, an internal agreement such as service level agreement, internal contract, statement of work, or other enforceable internal agreement.

SATB ensure its agreement requires that the client complies at least with the following:

- a) validation/verification requirements;
- b) making all necessary arrangements for the conduct of the validation/verification, including provisions for examining documentation and access to all relevant processes, areas, -ds, and personnel;
- c) where applicable, making provisions to accommodate observers;
- d) complying with the rules of the validation/verification body for reference to validation/verification or use of marks.

With contract, SATB and client confirm that the client has ensured that:

1.
 - a) an applicable programme exists;
 - b) the claim is understood (e.g. context, content and complexity);
 - c) the objectives and scope of the validation/verification are defined;
 - d) the specified requirements against which the claim will be validated/verified have been identified and are suitable;
 - e) where applicable, the materiality and level of assurance have been agreed;
 - f) the process for validation/verification activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences);
 - g) the validation/verification duration can be estimated;
 - h) the validation/verification body has identified and has access to the resources and competences that are required to undertake the validation/verification;
 - i) the time frame for the planned validation/verification can be proposed.
2. and that the client complies at least with:
 - a) the specific requirements for the validation/verification activity, including any additional relevant requirements set by a programme or standard.

SATB takes responsibility for any inputs that it accepts to take into account as part of its validation/verification activities, including those that have been generated by the client or other external parties.

8.5 Validation/verification activities

The validation/verification process depends on the scope of the Application and is always done in relation to the standard, regulatory provisions, etc. referred to in the customer's application.

Functional approach:

- Selection-pre engagement, engagement and planning activities,

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-Determination-validation/verification execution activities, including evidence-gathering activities.

-Review

-Decision

-Attestation—issue of the validation/verification statement

8.5.1 Planning

SATB undertake the following planning activities taking into account the requirements specified in the applicable validation/verification programme before undertaking the validation/verification activities:

- a) assign competent resources to undertake the activities;
- b) determine the validation/verification activities based on the understanding of the claim;
- c) assess the risk of a material misstatement regarding the claim;
- d) confirm the timing and access arrangements with the client;
- e) determine evidence-gathering activities needed to complete the validation/verification in accordance with the specified requirements and consistent with the results of b) and c);
- f) prepare an evidence-gathering plan, taking into account c) and any measures that the client has in place to control sources of potential errors, omissions and misrepresentations;
- g) prepare a validation/verification plan considering the evidence-gathering plan as an input.

SATB has developed a plan for validation/verification that describes activities and schedules, and that includes the following:

- a) objectives and scope of validation/verification;
- b) identification of the validation/verification team members and their roles and responsibilities in the team (e.g. team leader, observer);
- c) time frame and duration of validation/verification activities;
- d) specified requirements.

SATB informs the client about the roles and team members by sending the plan minimum 3 days before the validation/verification. The client has the right to accept or reject (with adequate justification) the appointed team members as well as plan.

8.5.2 Validation/verification execution

SATB performs the validation/verification execution activities in accordance with the validation/verification plan. The validation/verification plan can be revised as necessary during the validation/verification execution activities. Any revisions to the validation/verification plan are internally documented, including the reasons, and communicated to the client.

SATB undertake the following activities:

- a) collection of sufficient objective evidence on original data/information, ensuring its traceability through the data/information management process, any further analysis and calculation;
- b) identification of misstatements and consideration of their materiality;
- c) assessment of conformity with specified requirements, taking into account the validation/ verification programme.

SATB prepares a conclusion on the outcome of the above-mentioned activities, validation/verification statement and report (if applicable).

NOTE The report can be a separate document or can be included in a document containing the draft validation/verification statement.

SATB informs the customer of all detected non-compliances. In all cases where non-compliant observations are observed during the validation/verification and if the customer accept them, a review of the corrective actions by the evaluators is necessary to establish that they have been successfully completed.

The case of onsite re-audit shall be excluded where it is possible for the client to prove conformity by sending the undertaking documentation. Statement will be issued where there are no existing non-conformities.

The decision whether or not to issues the statement will be based on the information collected by the team members and will be at the discretion of SATB.

8.6 Review

SATB undertake review activities. The review is carried out by persons who have not been involved in the validation/ verification execution.

The review determines:

- a) that all validation/verification activities have been completed in accordance with the agreement and the programme;
- b) sufficiency and appropriateness of evidence to support the decision;
- c) whether significant findings have been identified, resolved, and documented.

The reviewers communicate with the validation/verification team when they need clarification of arises. The validation/verification team will address concerns raised by the reviewer.

The review has available all records of the validation/verification activities.

SATB maintain and manage records of all validation/verification Activities.

8.7 Decision and issue of the validation/verification statement

Upon completion of the validation/verification review, the SATB make the decision on whether or not to confirm the claim. The decision is makes by persons who have not been involved in the validation/verification execution.

NOTE A programme can specify further limitations, e.g. requiring the decision to be made by persons who have not been involved in particular validation/verification planning activities. Based on this decision, a validation/verification statement is issued or not issued according to the programme requirements.

In the event that the client does not meet all the conditions for issuing the statement for validation/verification, SATB informs the client in writing form with adequate explanation.

8.7.1 Issue of the validation/verification statement

When SATB issues a validation/verification statement, the statement contains the following:

- a) state the client's name;
 - b) identify whether it is a validation statement or a verification statement;
 - c) refer to the claim, including date or period which the claim covers;
 - d) include the type of the validation/verification body in relation to the statement in question (i.e.first party, second party or third party);
 - e) include the name and address of the validation/verification body;
 - f) describe the objectives and scope of the validation/verification;
 - g) describe whether the data and information supporting the claim were hypothetical, projected and/ or historical in nature;
 - h) include a reference to the validation/verification programme and associated specified requirements;
 - i) include the decision made about the claim, including the fulfilment of any programme related requirements (e.g. materiality or level of assurance);
 - j) indicate the date and the unique identification of the statement;
 - k) include any findings, that have not been addressed prior to the issue of the validation/verification statement, if required by the programme.
- SATB's authority to extend or suspend the validity or withdraw the statement shall not be granted to another body or person.

8.8 Facts discovered after the issue of the validation/verification statement

If new facts or information that could materially affect the validation/verification statement are discovered after the issue date, SATB will:

- a) communicate the matter as soon as practicable to the client and, if required, the programme owner;
- b) take appropriate action, including the following:
 - 1) discuss the matter with the client;

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2) consider if the validation/verification statement requires revision or withdrawal.

If the validation/verification statement requires revision, the SATB has processes for issuing a new statement including specification of the reasons for the revision.

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

8.9 Special verification/validation

Special verification/validation will be carried out where necessary for the following reasons:

- where a verification of corrective actions on site is required
- If there is evidences that the requirements of the relevant standards and of this Regulation or of the corresponding Special Regulation are not fulfilled (e.g. following complaints from customers of the certified body, violation of existing legislation etc established by a competent authority).
- At the request of any other natural or legal person with the agreement of the client.

Changes affecting validation programme

If new requirements are changed/ modified or introduced into the validation program, that affect the customer, then the SATB ensure that these changes are communicated to customers and verify their implementation.

Actions taken in the event of changes affecting validation/verification programme are as follows: assessment, review, decision, revised documentation.

9.Customer's rights and obligations

Client may use the statement granted without any restrictions for business purposes, particularly in the case of offers, order confirmation and customers deals.

The Client shall be required to:

- a) Provide SATB with all the elements and information necessary to complete the verification/validation.
- b) Always meet validation/verification requirements, including the implementation of appropriate changes and inform the SATB when changes are made that may affect compliance with validation/verification requirements (e.g legal form, commercial reasons, organizational structure, ownership, administrative reasons, product or production method modification, contact details and production units, main changes to the documentation.
- c) Allow free access to the premises of his company and to the records necessary for verification/validation and ensure that the competent staff of his company are fully involved during the evaluation phase. It shall also be obliged to grant free access to the above and to the assessor of the Accreditation Body whenever requested to do so.
- d) respect the decisions of SATB concerning the statement.
- i) Keep a record of complaints of his clients and when requested to make it available to SATB staff.

For EU-ETS verification

The Operator agrees to the following obligations, as required by the AVR:

- Provide the Verification Body with all information deemed relevant for the verification, including the approved Monitoring Plan, the Annual Emissions Report, and all supporting documentation. [Art. 8(3)(a) AVR]
- Grant the verification team access to all sites, facilities, equipment, personnel, data systems, and records necessary for the execution of the verification activities. [Art. 8(3)(c) AVR]
- Ensure that the verification team can carry out its work without interference or restriction.

- Inform the Verification Body promptly of any changes to the installation, monitoring methodology, or reported data that may affect the verification.
- Address misstatements, non-conformities and non-compliance identified during the verification within the agreed timeframe. [Art. 23 AVR]
- Not restrict or influence the content of the verification report or the verification opinion.

10.Confidentiality

The contents of the report, together with any other notes made during the validation/verification, is strictly confidential and do not be communicate to a third party without the written consent of the organization, unless required by the supervising authorities eg Accreditation Body.

SATB staff are bound by professional secrecy and therefore all documents, records, information, etc. a client acquired or managed during the operation of the verification/validation activity will be considered as strictly confidential and will be used solely for the purposes of conducting the assessments.

The clients are informed that all documents delivered to them by SATB and which form part of the validation/verification process (e.g. Regulations and any other relevant document) are owned by SATB.

11.Appeals and Complaints

In the case of appeals and complaints, SATB has a documented procedure for handling them SATB is responsible for all decisions at all levels of the appeals-complaints handling process.

SATB ensures that the persons engaged in the appeals-complaints-handling process are different from those who carried out the verification/validation. Submission, investigation and decision on appeals/complaints not result in any discriminatory actions against the appellant/complainant.

The Appeals and Complains' Management Procedure is explicitly described in the standard document 12-41-004.

The Appeals and Complains' Management Procedure is available to third parties upon request.

12.Regulation reviews

Any decision to review this Regulation will be notified in writing to organizations to which a verification/validation statement has been issued.

In cases of disagreement between the organization and the changes, the organization may discontinue the use of the verification/validation statement.

13.Economic conditions

For the grant and for the duration of validity of the statement, a fee will be paid to SATB. All costs will refer to the SATB contract in question with the organization.

13.1 Amendments to the standards - conditions for the issue of a statement

In cases where:

- (a) modification of the reference standards occurs
- (b) substantial amendments to this Regulation,

SATB will immediately inform the clients giving them the necessary time to adapt to the new requirements. In the event that the

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modifications result in significant changes, SATB will verify the customer's compliance with the new requirements.

Actions for the implementation of changes in matters affecting verification/validation can include, if necessary, the following:

- a. Evaluation
- b. Review
- c. Decision

13.2 Obligations of SATB

SATB undertakes responsibility to the client for adhering to the articles of these Rules and the decisions taken within it.

SATB carry out evaluations with qualified staff in the best way, in accordance with their knowledge and experience.

If a client makes reasoned complaints about the quality and objectivity of a particular evaluation, SATB carry out a new evaluation at its own expense, and if necessary, with different team.

Beyond the above procedure, SATB does not assume any further responsibilities.

In cases where such requirements arise, the client is obliged to inform SATB immediately and in writing.

SATB has an obligation to inform the client, as well as the relevant National Bodies, when complaints are received about the quality of its services.

SATB is required to treat as confidential all information obtained during the validation/verification process and reported to the client and not to disclose it to third parties without its approval.

For EU-ETS verification

- Carry out the verification in accordance with Regulation (EU) 2018/2067, ISO 14064-3:2019, and the applicable verification procedures of Swiss Approval TB. [Art. 6-7 AVR]
- Assign a competent verification team with the required scheme and sector competence. [Art. 37-42 AVR]
- Communicate the verification team composition to the Operator prior to the verification, allowing 5 working days for objections. [Art. 10(1) AVR]
- Perform the verification with due professional care, professional scepticism, and independence. [Art. 7(2)(3) AVR]
- Issue a verification report and verification opinion in accordance with Art. 27 AVR. [Art. 27 AVR]
- Communicate all identified misstatements, non-conformities and recommendations to the Operator. [Art. 23, 28, 29 AVR]

Regulatory Requirements of Law 4936/2022 (National Climate Law) in relation to the Verification of Greenhouse Gas (GHG) Statements

Article 16 – Municipal Emission Reduction Plans

Scope of Application

Article 16 concerns Local Government Organizations, which are required to prepare Municipal Emission Reduction Plans (MERPs). Municipalities are required to:

- Record greenhouse gas (GHG) emissions within their administrative boundaries.
- Develop and implement Municipal Emission Reduction Plans (MERPs) with specific emission reduction measures and actions.
- Align with national and European climate targets.
- Monitor annually the implementation of actions and the achievement of targets.

The implementation progress of the MERPs:

- Is monitored on an annual basis.
- Is documented through a Technical Progress Report, which is prepared and completed by 31 March of the year following the reporting year.

The Progress Report includes at a minimum:

- Updated emission data,
- Assessment of implemented actions,
- Evaluation of deviations from targets,
- Any corrective actions or updates of measures.

During Verification:

- The calculation methodology is reviewed.
- The completeness and accuracy of data are confirmed.
- Traceability of information is ensured.
- Consistency between reporting years is documented

Article 19 – Emission Reductions from Installations

Scope of Application

Article 19 applies to companies that:

- Are not included in the EU ETS,
- Hold an Environmental Impact Approval (EIA) of category A1 or A2,
- Belong to specific categories of projects/activities (environmental infrastructure, tourism facilities, poultry/livestock units, aquaculture, industrial activities, etc.).

Reduction Target

- Mandatory reduction of emissions by at least 30% by 2030
- Compared to the base year 2019 (or a later year if the activity was inactive or underutilized in 2019) the reduction is calculated per appropriate unit of product or project.

Obligations & Timeline

By 01.01.2026

- Submission to the Environmental Registry (Hellenic Environmental Registry):
 Verified Base Year Compliance Report
 Verification Statement
 Emission Reduction Action Plan

By 31.10 each year (starting 31.10.2026)

- Submission of a Verified Emission Report for the previous year

By 31.10.2031 Confirmation of achievement of the 30% target

Verification Body Requirements

- Confirm the base year
- Checks data comparability
- Verifies the reference unit
- Documents the reduction percentage

Article 20 – Measures for Emission Reduction from Enterprises

Scope of Application

Article 20 applies to specific categories of legal entities, including:

- Listed public limited companies
- Credit institutions
- Insurance companies
- Investment firms
- Energy companies
- Telecommunications companies
- Water supply and wastewater companies
- Large retail chains (>500 employees)
- Logistics companies
- Transport Companies

Small and very small enterprises are exempt.

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Obligations

- Submission of a carbon footprint report to a public database
- Annual update and verification
- Inclusion of voluntary reduction or offsetting targets

Calculation Methodology

Emissions are calculated in accordance with:

- 2006 IPCC Guidelines
- GHG Protocol (Scope 1 & 2)

or alternatively:

- ISO 14064-1:2018 (Categories 1 & 2)

Conversion factors are based on the most recent national emission inventory.

Integration into the Company Verification Process

During the verification of GHG Statements in accordance with ISO 14064-1:2018, the company shall:

- Determine whether the audited organization falls under Articles 16,19 or 20.
- Confirm the applicable regulatory obligations.
- Verify the correct selection of calculation methodology.
- Ensure data traceability and documentation.
- Explicitly state the applicable regulatory compliance framework in the Verification Statement.