CONTENTS

1. PURPOSE and SCOPE

This handbook has been prepared to inform customers applying to C.A.C. for verification activities and the public about the verification and post-verification stages.

This handbook has been prepared in accordance with the requirements of the EN ISO/IEC 17029 standard and the sectoral applications of the standard, namely the ISO 14064-3 and ISO 14065 standards.

2. TERMS AND DEFINITIONS

2.1. Claim

Information declared by the customer.

Note 1: A claim is the purpose of conformity assessment through ~~**validation**~~ (3.2) or verification (3.3).

Note 2: A claim may represent a situation at a specific time or cover a specific period.

Note 3: A claim must be clearly defined and consistently assessable or measurable according to the requirements specified by a validating organization (3.4) or verification organization (3.5).

Note 4: The claim may be provided in the form of a report, statement, declaration, project plan, or consolidated data.

2.2. ~~Validation~~

Confirmation of a claim (3.1) that the requirements for future use or application have been met, through the provision of objective evidence.

Note 1: Objective evidence may come from real or simulated sources.

Note 2: ~~**Validation**~~ is considered a process for assessing the reasonableness of assumptions, limitations, and methods supporting a claim about the outcome of future activities.

Note 3: ~~**Validation**~~ applies to claims regarding future use based on anticipated information (confirmation of credibility).

2.3. Validation

Confirmation of a claim (3.1.) by providing objective evidence that the specified conditions have been met.

Note 1: Verification is considered a process of evaluating a claim based on past data and information to determine whether the claim is factually correct and complies with the specified requirements.

Note 2: Verification applies to claims related to events that have already occurred or results that have already been obtained (confirmation of accuracy).

2.4. ~~Validating~~ Organization

The organization that performs the ~~**validation**~~ process. (3.2.)

Note 1: The ~~**validation**~~ body may be an organization or part of an organization.

2.5. Verifying Organization

The organization that performs the verification process. (3.3.)

Note 1: The verification body may be an organization or part of an organization.

2.6. ~~Validation~~ Statement

The declaration by the ~~**validating**~~ organization (3.4) of the result of the ~~**validation**~~ (3.2) process.

Note 1: ~~**Validation**~~ statements may be expressed using specific program terminology such as "decisions," "opinions," or "reports."
Note 2: A ~~**validation**~~ statement reflects only the situation at the time it is issued.
Note 3: The ~~**validation**~~ statement may confirm or not confirm the claim (3.1) with or without interpretation, depending on program requirements.

2.7. Verification Statement

A statement by the verifying organization (3.5) regarding the result of the verification (3.3) process
Note 1: Verification statements may be expressed using specific program terminology such as "decisions," "opinions," or "reports."
Note 2: The verification statement reflects only the situation at the time it is issued.
Note 3: The verification statement may confirm or not confirm the claim (3.1) with or without interpretation, depending on program requirements.

2.8. ~~Validation~~ Program

Rules, procedures, and management related to the implementation of ~~**validation**~~ (3.2) activities in a specific sector
Note 1: Validation programs may be conducted at the international, regional, national, regional, or sector-specific level.
Note 2: This program may also be referred to as a "scheme."
Note 3: A set of standards that can meet all the requirements of this document can serve as a program.

2.9. Verification Program

Rules, procedures, and management related to the implementation of verification (3.3) activities in a specific sector
Note 1: Verification programs can be implemented at the international, regional, national, regional, or sector-specific level.
Note 2: This program may also be referred to as a "scheme."
Note 3: A series of standard programs can serve as a verification program that meets all the requirements of this document.

2.10. Program Owner

The person or organization responsible for developing and maintaining a specific ~~**validation**~~ program (3.8) or verification program (3.9)
Note 1: The program owner may be the ~~**validation**~~ body (3.4) or verification body (3.5) itself, a government agency, a trade association, a group of ~~**validation**~~ bodies, verification bodies, an external program owner, or others.

2.11. Purpose of ~~Validation~~/Verification

The purpose is:
- to ensure that the claim (3.1), including the scope of the claim, is the subject of ~~**validation**~~ (3.2) or verification (3.3),
- the applicable ~~**validation**~~ program (3.8) / verification program (3.9), and
- the validation or verification of standards and other normative documents, including publication dates.

3.12. Objectivity

The presence of objectivity.

Note 1: Objectivity means that conflicts of interest do not exist or are resolved in a manner that does not adversely affect the activities of the organization (3.4) or the verifying organization (3.5).
Note 2: Other terms useful in conveying the element of impartiality include "independence," "avoiding conflicts of interest," "impartiality," "fairness," "open-mindedness," "equality," "objectivity," and "balance."

3.13.Client

The individual or organization requesting ~~**validation**~~ (3.2.) or verification (3.3.).

3.14.Consulting

Participation in the formulation of the claim (3.1) that is the subject of validation (3.2) or verification (3.3).
Note 1: The term "consultancy" is used in relation to the ~~**validation**~~ body (3.4) or verification body (3.5), their personnel, and the activities of organizations related to or connected with the ~~**validation**~~ body or verification body.
Note 2: Participation in the creation of the claim includes participation in the design of the object giving rise to the claim or providing object-specific expertise supporting the preparation of the claim.
Note 3: Organizing training and participating as an instructor is not considered consulting, provided that it is limited to providing general information, in cases where the course relates to a claim that will be the subject of validation/verification; that is, instructors should not offer customer-specific solutions (3.13.).
Note 4: Providing general information rather than customer-specific solutions to create the claim that will be the subject of validation/verification is not considered consulting. Such information may include:

- Explaining the meaning and purpose of validation/verification requirements;
- Explaining related theories, methodologies, techniques, or tools;
- Sharing non-confidential information about relevant best practices.

3.15.Level of Assurance

The level of confidence in the claim (3.1.).
Note 1: The confidence level and the conditions for achieving them can be defined in the program (e.g., absolute, reasonable, limited).

3.16.Materiality

The intended importance for users.
Note 1: Materiality is the concept that individual or collective misstatements could affect the reliability of the assertion (3.1) or the decisions made by the intended user.
Note 2: Materiality can be qualitative or quantitative.

3. PRINCIPLES

3.1 General

3.1.1 The principles outlined in this clause provide the basis for the requirements specified in this document. These principles are applied as guidance for decisions that may need to be made in unexpected situations. Principles are not requirements.

3.1.2 The primary purpose of verification processes is to provide all parties with confidence that the claim made by the customer meets all legal requirements. This confidence will be achieved through the application of a risk-based approach in verifications, guided by the principles of impartiality, competence, confidentiality, transparency, and accountability.

3.1.3 Parties with an interest in verification/validation include, but are not limited to:

a) clients of verification/validation organizations

b) program owners

c) users of verified/verified claims

d) regulatory authorities

3.2 Impartiality

3.2.1 Evidence-based approach to decision-making

The process uses a method to achieve reliable and repeatable validity/verification results and is based on sufficient and appropriate objective evidence. The verification/validation statement is based on evidence gathered through objective verification/validation of the claim.

3.2.2 Documentation

The verification/validation process is documented at all stages and forms the basis for the conclusion and decision regarding the claim's compliance with the specified requirements.

3.2.3 Fair presentation

Verification/validation activities, findings, results, and explanations, including significant obstacles encountered during the process, unresolved issues, and differing opinions between the verification organization and the customer, are fully and accurately reflected.

3.3 Principles for verification/validation organizations

3.3.1 Impartiality

Decisions are based on objective evidence obtained through the verification/validation process and are not influenced by other interests or parties.

Threats to impartiality may include, but are not limited to, the following.

a) Personal interest: threats arising from a person or organization acting in their own interests. A threat to impartiality related to verification/validation is financial interests.

b) Self-review: threats arising from a person or organization reviewing their own work.

c) Familiarity (or trust): threats arising from a person or organization who is very familiar with or trusts another person rather than seeking evidence for verification/validation.

d) Intimidation: Threats arising from a person or organization that feels pressured, either openly or covertly, such as threats of being replaced or reported to a superior.

3.3.2 Competence

Personnel have the necessary knowledge, skills, experience, training, supporting infrastructure, and capacity to effectively carry out verification/validation activities.

3.3.3 Confidentiality

Confidential information obtained or created during verification/validation activities is protected and not disclosed inappropriately.

3.3.4 Transparency

Information regarding the C.A.C verification status is accessible in a timely manner or can be explained appropriately to target users, customers, or responsible parties. C.A.C is responsible for the transparent review, evaluation, and storage of the information it receives during the verification process.

3.3.5 Responsibility

C.A.C is responsible for ensuring that a verification statement is based on sufficient and objective evidence.

3.3.6 Responsiveness to Complaints

All customers have the opportunity to file complaints. These complaints are managed and resolved appropriately. C.A.C. has a documented process for

- It has a documented process for managing, evaluating, taking necessary corrective action, and making decisions regarding complaints.
- Upon request, it will provide the public with an explanation of the complaint handling process.
- It is responsible for all decisions made at every stage of the complaint handling process.
- It will not protect the confidentiality of the complainant or the subject of the complaint.
- Upon receiving a complaint, it will not verify whether the complaint relates to verification activities for which the verification body is responsible.
- Persons who have no relationship with the complainants will be used in the complaint handling process.
- The complainant will be informed of the complaint handling process and the persons involved in this process. Reports and, where possible, official announcements of the outcome will be provided.

3.3.7 Risk-based approach

C.A.C has assessed the risks associated with competent, consistent, and impartial verification. Risks may include, but are not limited to:

a) The objectives of the verification/validation and program requirements,

b) Competence, consistency, and perceived impartiality as well as actual impartiality,

c) Legal, regulatory, and compliance issues,

d) The customer organization and management system, working environment, geographic location, etc., where the verification/validation is performed.

e) The sensitivity of any parameter included in the claim to forming a material assessment, even if a control system is in place,

f) The level of assurance to be achieved and the relevant evidence collection verification/data verification process used in practice,

g) The perception of the relevant parties,

h) Claims or brands that lead to the use of trademarks by the customer,

i) Risk control and improvement opportunities,

3.4 Conservatism

When evaluating comparable alternatives, **C.A.C** carefully prefers the moderate alternative.

3.5 Professional skepticism

C.A.C demonstrates an attitude based on recognizing potential conditions that could lead to significant inaccuracies in the emissions statement.

NOTE: TS ISO 14066, Annex A, provides guidance on evidence and the application of professional skepticism. This annex is equally applicable to the verification and validation of all environmental information.

4. STAGES OF VERIFICATION

C.A.C applies verification and validation activities to programs consistent with and not excluding the requirements of the ISO 17029 standard, according to the following steps.

C.A.C verification or the process includes the steps listed below.

Pre-contract review

- Contract
- Planning
- Conducting the verification process
- Review
- Decision and publication of the verification statement
- Facts discovered after publication of the verification statement
- Handling of appeals and complaints

4.1 Pre-contractual review

C.A.C requests that the customer provide sufficient information to conduct a pre-contractual review, including at least the following:

a) The objectives and scope of the verification,

b) The verification program and information required for verification,

c) The locations where the customers’ activities are carried out,

d) The customer's name and the declaration required for verification,

e) Reports, data, and other relevant information,

f) The level of importance and assurance, if known and applicable at this stage,

g) Other information required by the verification program.

C.A.C ensures that the information obtained from the customer is reviewed to provide the following:

a) The existence of an applicable program or the creation of a program,

b) Understanding the statement (e.g., context, content, and complexity),

c) The objectives and scope of the verification will be agreed upon with the client,

d) The requirements specified for verifying the statement are appropriately defined,

e) Agreement on materiality and assurance level, where applicable,

f) The verification activities process will be carried out (e.g., evidence collection activities, evaluation of collected evidence),

g) The predictability of the verification timeframe,

h) C.A.C has identified and has access to the resources and competencies necessary to perform the verification,

i) The proposed verification timeframe can be suggested.

Following a pre-task review of the information provided by the customer, C.A.C accepts or declines to perform the verification.

4.2 Contract

C.A.C enters into a contract with each customer to perform verification activities in accordance with the relevant requirements of the ISO 17029 standard and the requirements specified in the verification program:

a) A legally enforceable agreement (e.g., a contract) for second- and third-party verification activities,

b) An internal agreement for first-party verification activities, such as a service level agreement, internal contract, statement of work, or other valid internal agreements.
C.A.C shall draft the contract in such a way as to ensure that the client complies with the following provisions to the maximum extent possible:
a) Verification requirements,
b) Making all necessary arrangements for the verification to be carried out, including provisions for the examination of documents and access to all relevant processes, areas, records, and personnel,
c) Where applicable, provisions allowing for observers,
d) Compliance with the verification body's requirements for references to certification/verification or the use of marks.
The contract confirms that the customer has appointed C.A.C. to carry out verification activities, including specifying the following:
a) The items listed in 5.2.
b) Any additional relevant requirements specified by a program or standard, including specific requirements for the verification activity.
c) C.A.C assumes responsibility for all inputs it agrees to consider as part of the verification activities, including those created by the customer or other external parties.
The C.A.C reviews whether the conditions specified in the offer accepted by the customer are still valid and whether the resources necessary to perform the verification are still available.

4.3. Planning/Verification Programmed

A verification program/programs that is/are compliant with C.A.C and meets the requirements of this document is/are implemented.
The following elements provided by C.A.C. were taken into consideration during the development of the program:

- The necessity of the impartiality monitoring function (5.3),
- The period during which personnel providing verification consulting services should not perform verification activities related to their previous participation (7.2),
- Personnel's training needs regarding verification processes, requirements, methodologies, activities, and other relevant verification program requirements (7.3),
- Personnel performance monitoring requirements (7.3),
- Requirements for personnel, facilities, equipment, systems, and support services (7.1),
- Whether external resources can be used in verification activities and under what conditions (7.4),
- Additional parameters for the pre-contract phase, including but not limited to sampling, materiality criteria, quality parameters, time frames, and fees (9.2),
- Requirements for the verification contract (9.3),
- Planning and preparatory activities to be undertaken by the organization prior to undertaking the verification activity (9.4),
- Adjustments to be made if facts that could materially affect the verification statement are discovered after its publication (9.6),

- Special confidentiality requirements (7.2),
- Rules governing any reference to verification, including the use of documents, logos, and trademarks by the verification body or its clients,
- Rules governing the responsibility for accepting inputs considered as part of verification activities, such as conformity assessment results created prior to the contract or provided by the client.

The program requirements are outlined below.

Verification Program Requirements

The purpose of the customer's verification request and the type of request are obtained via **the Application Form**. The application submitted via this form is evaluated using **the Pre-Contract Evaluation Form**. If the business applies at a reasonable level of confidence, 5% materiality is applied. If the business applies with a different greenhouse gas program, the program requirements are evaluated at the time of application. However, no accredited verification report and statement is provided for applications submitted outside **the scope of** C**.A.C.**

C.A.C. evaluates the verification application using **the Verification Application Evaluation Form**. When evaluating applications, C.A.C. senior management considers risks arising from other activities. The impartiality assessments of the team to be assigned to the company's verification activities are also carried out using the relevant form. Personnel who have previously carried out consultancy activities for the company are not assigned to any step of the company's verification activities.

After conducting a facility assessment using **the Greenhouse Gas Verification Fee Instruction**, it decides whether or not to undertake the company's verification activities.

The competency criteria for the verification team to be assigned to the company's verification activities have been defined. In addition to the competencies of the verification team, sector-specific competencies for the sector in which the activities will be carried out have also been defined. When forming the verification team, the team's competencies are evaluated **in the Verification Plan**, and teams appropriate to the scope of the company's activities are assigned.

Regardless of the greenhouse gas program applied for by the company, the verification activities carried out include, at a minimum, the following processes: pre-contract, contract, planning, verification, independent review, decision and publication of the verification statement, facts discovered after the publication of the verification statement, handling of appeals and complaints, and record keeping.

The confidence level requested by the company in its application and the requested materiality are also confirmed with the company during the contract phase. The confidence level and materiality requested **in the Verification Contract** are also included.

The emission report, emission declaration, procedures, instructions, and forms related to greenhouse gas calculation methods submitted by the company in addition to its application are evaluated during the strategic analysis phase. In addition, analytical procedures and estimation tests are evaluated with strategic analysis and recorded in the **Strategic Analysis Report**. After the strategic analysis phase, prior to field verification activities, the **Data Risk Analysis and Sampling Plan** are created to form the evidence collection plan and are communicated to the verification team by the lead verifier.

Once the field and desk-based verification activities of the business have been completed, if sufficient evidence has been obtained to form a verification opinion, the lead verifier prepares **the Verification Report**. C.A.C. reserves the right to refrain from expressing an opinion if sufficient evidence for a verification opinion cannot be obtained.

All evidence and records obtained by the lead verifier regarding the company's verification activities are forwarded to the Independent Reviewer of the file. The Independent Reviewer presents the verification opinion decision using **the Independent Review Form**.

Following the completion of the independent review processes, C.A.C. makes a corporate decision, and the original signed copy **of the Greenhouse Gas Verification Statement** is delivered to the company along with the Verification Report.

C.A.C. may also issue an unverified opinion if the materiality threshold is exceeded and the identified non-conformities are not corrected by the company. In decisions issued as unverified opinions, only **the Verification Report** is communicated to the company. The report contains the non-conformities identified during the verification activities.

Verification opinions are issued in three different ways:

- Satisfactory at a reasonable level of assurance. (Unmodified)
- Verified with reasonable assurance with comments. (Modified)
- Not verified.

C.A.C issues a consistent verification opinion based on the verification activities it has performed. Customers always have the right to appeal the decisions made. Appeals are received via the Appeal and Complaint Form on the website or any other means of communication and are resolved fairly in accordance with **the Appeal and Complaint Handling Instructions**, and the customer is notified.

C.A.C archives all evidence obtained during the verification activities of the business. The security of records stored electronically and physically is ensured. C.A.C protects and preserves all confidentiality of its customers both during and after verification. It has also established processes for this purpose.

C.A.C archives all records that support the verification opinion, particularly in response to potential complaints and appeals that may arise regarding the verification opinion.

C.A.C has created **Instructions for Use of Verification Marks** regarding the use of the verification report and statement. The instructions are shared with the company as an annex to **the contract** signed with the company. They are also available to the public on the website.

Corrective actions in accordance with **the Verification Procedure** are taken for situations affecting the verification opinion based on facts discovered after the verification statement. The company reports any situation affecting the verification opinion to C.A.C. in accordance with the **contract** requirements. If, as a result of the assessments made, the verification needs to be repeated, the original copy **of the Verification Report** and **the Greenhouse Gas Verification Statement** are withdrawn from the company. Where necessary, written notification is made to the target users. New ones are prepared as a result of the repeat verification.

4.4. Managing the Verification Process

The C.A.C carries out activities to manage the verification process in accordance with the verification plan.

The verification plan is updated as necessary during the activities to manage the verification process.

Verification and its steps primarily consist of the following steps:

4.4.1. Strategic Analysis: C.A.C performs a strategic analysis to understand the activities and complexity of the business, project, or product and to determine the nature and scope of the verification activities. The results of the strategic analysis are used in risk assessment.

4.4.2. Risk Analysis: One of the objectives of risk analysis is to manage the effort and time our organization will expend during the verification process. Another objective of risk analysis is to assess the likelihood of the emissions report containing significant misstatements.

Risk types are defined and evaluated for greenhouse gas reporting: structural risks, control risks, and detection risks. The following risks are defined:

a) For Emissions and Removals: Occurrence, completeness, accuracy, cut-off, and classification.

b) For Storage: Existence, rights and obligations, completeness and accuracy, and allocation.

4.4.3. Process Analysis: Process analysis is performed to collect sufficient objective evidence about the original data/information, ensure traceability through the data/information management process, any other analysis and calculation, identify errors and assess their significance, and evaluate compliance with the specified requirements, taking into account the verification program.

a) Site Visits: Site visits are appropriately planned and conducted to gather the necessary information to reduce verification risk and assist in the design of evidence collection activities. C.A.C. conducts a site or facility visit under any of the following circumstances:

a) Initial verification,

b) Subsequent verification where the verifier is not familiar with the previous verification activities and results,

c) Verification when the ownership of a site or facility has changed and the emissions, removals, and storage of the site or facility are significant for greenhouse gas reporting,

d) When discrepancies are identified during verification that indicate the need to visit a site or facility,

e) When there are unexplained material changes in emissions, removals, and storage since the previous verified greenhouse gas declaration,

f) When greenhouse gas quality management documents relevant to the greenhouse gas declaration are added for a site or facility,

g) Significant changes in the scope or boundaries of reporting,

h) Significant changes in data management involving a specific site or facility.

b) Evidence Collection: The verification team conducts evidence collection activities in the field and office to gather sufficient and appropriate evidence on which to base the outcome. The higher the risk of misreporting, the more persuasive the evidence obtained. Structural risk and detection risk are considered when performing evidence collection activities.

Regardless of the identified risks, analytical procedures and tests are applied for each type of material release or removal.

c) Greenhouse Gas Information System and Controls: The scope of the greenhouse gas information system and control assessment depends on the results of the risk assessment. Evidence gathering activities that evaluate the design and effectiveness of the greenhouse gas information system and controls consider the following:

- The selection and management of greenhouse gas data and information,
- Processes for collecting, processing, consolidating, and reporting greenhouse gas data and information,
- Systems and processes that ensure the validity and accuracy of greenhouse gas data and information,
- Design and maintenance of the greenhouse gas information system
- Systems, processes, and personnel supporting the greenhouse gas information system, including activities to ensure data quality,
- Results of equipment maintenance and calibration,
- Results of previous verifications, if available and appropriate.

d) Data Flow Activities: Data flow activities include all necessary steps and activities, starting from primary data and ending with the preparation of the company's emissions report. Data flow activities mainly consist of activities such as data analysis, measurement, record keeping, sending samples to the laboratory for analysis, and compiling data in the emissions report.

e) Analytical Procedures: Analytical procedures refer to the analysis of fluctuations and trends in the data, including the analysis of values that are inconsistent with other relevant information or that deviate from estimated amounts.

f) Control Tests: The verification team applies evidence gathering activities to test the operating effectiveness of controls. If deviations are identified, the verifier assesses whether the deviations affect the ability to rely on these controls, whether additional control testing is necessary, and whether other types of evidence gathering activities need to be applied.

g) Estimation Tests: If the risk assessment identifies an estimated approach that will have a significant impact on the overall greenhouse gas statement, the verification team evaluates the following:

- The suitability of the estimation methodology,
- The applicability of the assumptions in the estimation,
- The quality of the data used in the estimation.

The verifier develops evidence collection activities that test the effectiveness of controls governing the development of the estimate. The verifier develops its own estimate or range to evaluate the responsible party's estimate.

h) Sampling: If sampling is used, the verifier considers the purpose of the evidence collection activities and the characteristics of the population from which the sample will be taken when designing the sample, using a Sampling Plan.

i) Assessment of Ownership: The verifier assesses whether the responsible party has the emission reductions or removal enhancements stated in the greenhouse gas declaration or whether it has the right to claim them.

j) Data Verification: In addition to the reported data, the data underlying the report is also checked. The most important activity is to check the accuracy and reliability of the data and to verify that the data obtained is consistent with the primary source data.

k) Uncertainty Assessment: Uncertainty may arise from a single source or multiple sources. In a calculation-based method, if the activity data is determined by measurement systems under the control of the company, uncertainty can be determined using various methods.

l) Incorrect Reports: If the verification team detects incorrect reports or non-conformities while performing verification procedures, it shall immediately inform the company by email and request the necessary corrections and, if necessary, the correction of the greenhouse gas report. The company is obliged to correct the erroneous reports or non-conformities reported to it within 15 days of notification of the non-conformity. If non-conformities are not responded to within 15 days, the company is warned by email and given an additional 15 days. The maximum time for closing all non-conformities is 90 days after the process analysis site visit.

m) Office Work: The verification team remains in constant communication with the customer after the site visit. It evaluates the information/documents and non-compliance closures received from the customer through the verification software. The total emission amount is calculated by the verification team based on the activity data obtained during the verification process.

n) Evaluation of the Greenhouse Gas Declaration:

- ✓ *Evaluation of Changes:* The verifier evaluates any risks that may have arisen during the verification process and changes at the materiality threshold. The verifier evaluates whether any high-level analytical procedures applied are representative and appropriate.
- ✓ *Evaluation of the Sufficiency and Appropriateness of Evidence:* The verifier determines whether the evidence collected is sufficient and appropriate to reach a conclusion. If the verifier determines that the evidence is insufficient or inappropriate, the verifier develops additional evidence collection activities.
- ✓ *Evaluation of Material Misstatements:* The validator evaluates and documents material misstatements.
- ✓ *Assessment of Compliance with Criteria:* The verifier assesses any non-compliance with the criteria. For projects, when assessing compliance, the verifier should consider the following:
    - The scope of the project's implementation, including the completeness of the installation of technology, equipment, and measurement equipment,
    - The project's operation, including operational characteristics, compared to the limitations and assumptions in the criteria,
    - The monitoring plan and methodology, including any requirements in the criteria,
    - Changes in the monitoring plan, installed equipment, or current status,
    - Conservative decisions that have a significant impact on the greenhouse gas declaration,
    - The results of any verification.

- ✓ *Assessment of Changes from Previous Periods:* The verifier determines whether any changes that render previous periods incomparable have been adequately explained by the responsible party.
- ✓ *Conclusion and Draft Opinion:* The verifier reaches a conclusion based on the evidence gathered and prepares a verification opinion. C.A.C applies a reasonable level of assurance (where the detection risk is low) in its verification activities. However, if the specific greenhouse gas emissions program applied (accepted by TÜRKAK, DAKKS, and internationally recognized; GHG Protocol, etc.) requires the application of a limited level of assurance (where the detection risk is high), then this level of assurance may be used in accordance with the conditions of the program.

The materiality level is applied at a maximum of 5% unless otherwise specified in the applied greenhouse gas emissions program or in cases where no specific greenhouse gas emissions program is considered.

o) Verification Report: Before the Lead Verifier prepares the verification report and delivers it to the company, the company must submit the final version of the emissions report and calculations to our organization. As a result of the changes made during the verification process, the company reviews the emission report internally and submits the final version to our organization. The verification findings are also finalized based on the final emission report, taking into account customer records and unresolved feedback. All decisions regarding verification are based on objective evidence, and the findings are concluded in light of this evidence.

As a result of the verification, at least the following documents are prepared.

- A conclusion regarding the results of the activities
- A draft verification/verification statement
- A verification report

NOTE: The report may be a separate document or included in a document containing the draft verification statement.

4.5. Review

Review is conducted by person not involved in the verification process.

The purpose of independent review checks includes, but is not limited to, the following:

- ✓ Reviewing the quality of the activities performed and checking for the presence of technical errors or omissions,
- ✓ Final re-examination of whether appropriate professional care and judgment have been applied (such as checking the consistency of the scope of the activity with the activities carried out in the business and the achievement of a reasonable level of assurance),
- ✓ Confirming that the verification team has performed the activities within the framework of the legislation and that the procedures for verification have been properly implemented,
- ✓ Evaluating the adequacy of the evidence gathered to support the verification opinion,
- ✓ Conducting a final overall review (such as correcting minor errors and spelling mistakes).

NOTE: A program may impose additional restrictions, such as requiring the review to be performed by individuals who were not involved in specific verification planning activities.

The review confirms:

- ✓ All verification activities have been completed in accordance with the agreement and program,
- ✓ The adequacy and appropriateness of the evidence to support the decision,
- ✓ Whether significant findings have been identified, resolved, and documented,
- ✓ The person conducting the review communicates with the verification team when clarification is needed.

4.6. Decision and Publication of the Verification Statement

4.6.1. Decision

Following the completion of the verification review, the decision is made by individuals not involved in the verification process (Planner, Lead Verifier, Verifier, Technical Expert, Independent Reviewer).

If C.A.C does not publish a verification statement, it informs the customer.

In accordance with this decision, a verification statement is prepared or not issued, depending on the program requirements.

4.6.2. Publication of the Verification Statement

When C.A.C issues a verification statement, the statement:

a) Specifies the customer's name.

b) Specifies whether it is a verification statement or a declaration.

c) Refers to the statement, including the date or period covered by the statement.

d) Includes the type of verification body (i.e., first-party, second-party, or third-party) in relation to the statement in question.

e) Includes the name and address of the C.A.C. (e.g., if symbols such as an accreditation symbol are included, they must not be misleading or ambiguous).

f) Defines the purposes and scope of the verification.

g) Explains whether the data and information supporting the declaration are hypothetical, estimated, and/or historical in nature.

h) Includes a reference to the verification program and the relevant specified requirements.

i) Includes the decision made regarding the statement, including whether the program's requirements (e.g., materiality or assurance level) have been met.

j) Indicates the date and unique identifier of the statement.

k) If required by the program, it includes any findings that were not addressed prior to the publication of the verification statement.

4.7. Facts Discovered After Publication of the Verification Statement

Errors may be identified in the verified report for the following reasons.

- ✓ Following internal audits conducted within the institution
- ✓ Following external audit results
- ✓ Based on additional information received from the customer
- ✓ Following complaints received by C.A.C. regarding the customer
- ✓ Based on the verification results of the following year
- ✓ Following inspections conducted by the Ministry
- ✓ Other reasons.

If new facts or information that could significantly affect the verification statement are discovered after the publication date, the following actions will be taken:

a) Communicate the matter to the customer and, if necessary, the program owner as soon as possible,

b) Take appropriate measures, including:

- Discuss the matter with the customer,
- Evaluate whether the verification statement requires revision or withdrawal.

If the verification statement requires revision, C.A.C implements processes to publish a new statement that includes an explanation of the reasons for the revision. This may involve repeating relevant steps of the verification process.

C.A.C may also communicate to other relevant parties that, in light of new facts or information, the reliability of the original statement may now be compromised.

4.8. Handling Appeals and Complaints

4.8.1 Appeals

The customer clearly states the reason for the appeal using **the Appeal and Complaint Form**. The Management Representative first contacts the customer regarding the appeals communicated to them to obtain all details.

In order to hold an appeal meeting, the Management Representative informs the General Manager within a maximum of 2 business days after receiving the appeal. The Management Representative collects information related to the appeals (e-mails, letters, supporting data, greenhouse gas activity data, monitoring plan, etc.) and submits it to the General Manager for discussion.

The General Manager establishes a commission consisting of administrative and technical personnel who were not involved in the process subject to the appeal and calls them to a meeting to evaluate and resolve the appeal, anticipating that technical knowledge and regulatory expertise will be required in the evaluation of the appeal. Care is taken to ensure that members have no conflict of interest whatsoever with the outcome of this appeal. Where necessary, technical experts with sufficient financial and legal knowledge and technical experts familiar with the customer process may be invited to the commission. The complainant is notified of the date on which the matter will be discussed and the names of the commission members for confirmation and is informed that they may attend the meeting as an observer if they so request. If the complainant objects to the selection of the commission members who will decide on their complaint, they are asked to provide their reasons in writing. If their reasons are found to be valid, the commission members are reappointed by the general manager.

The Commission shall convene within a maximum of 7 business days from the date of the appeal. All information regarding the appeal shall be reviewed during the appeal hearing, and members should also assess whether such appeals have been received before and, if so, what the outcomes were. Throughout the appeal review process, no discriminatory actions shall ever be taken against the objector. To this end, the auditor/validator who performed the audit/validation that led to the appeal cannot participate in the audit/validation phase for this customer again. Depending on the decision taken as a result of the appeal, the decision is used as input in corrective and preventive actions, management reviews, and impartiality committee meetings.

All activities carried out during the period for receiving and resolving the appeal (acceptance of the appeal, definition, investigation of the root cause, corrective and preventive actions) are recorded in detail on the Customer **Appeal and Complaint Form**, and progress reports are sent to the objector. The outcome of the appeal is also officially communicated to the objector.

The decision is communicated in writing to the claimant within 30 (thirty) business days following the date of the complaint. Considering the scope of the appeal and/or complaint (the criticality of the reason for the appeal and/or complaint, etc.) and the importance levels of C.A.C.'s different activities, if there is any activity that must be maintained continuously, the start of the decision period and the elapsed time may be redefined.

The decision taken by the commission as a result of the appeal is binding on C.A.C., and C.A.C. assumes responsibility for all decisions at all levels of the appeal handling process.

Regarding members of the appeal verification team, these individuals will not participate in the customer's subsequent verifications.

4.8.2 Complaints

Verbal or written complaints received regarding verification services or applications are forwarded to the Management Representative for recording and evaluation. At this stage, the Management Representative personally contacts the complainant to confirm the root cause of the complaint and the circumstances in which it arose. C.A.C and the critical location PCA Certification are personally responsible for collecting and verifying all information necessary to validate the complaint and for maintaining the confidentiality of this information.

Complaints Received from Third Parties;

If the complaint concerns the activities of C.A.C. customers by a third party, it is recorded by the Management Representative using the Appeal and Complaint Form. The Management Representative reviews the customer's file and the findings in the verification reports with the Verification Manager and informs the General Manager if a serious situation is encountered. Following the General Manager's review, the company subject to the complaint is contacted regarding the complaint, and information is requested about the adjustments made or to be made by the organization regarding the complaint. With the approval of the complainant, the complainant's name may also be disclosed to the company subject to the complaint. At the discretion of the General Manager, a short-term audit may be conducted on the customer. If such an audit is decided, the customer is notified at least 1 day in advance, without allowing them to change the situation subject to the complaint. The customer has no right to object to this audit or the audit team.

If, after the necessary investigations, it is determined that there is no need for an urgent and unplanned audit, and if the corrective actions taken by the organization in response to the complaint are found to be sufficient, the organization will be audited on its regular supervision audit date. During the audit, it will be checked whether records related to the customer complaint in question and all complaints are kept regularly.

The individuals evaluating the complaint must not have been involved in the processes subject to the complaint.

C.A.C Complaints Received from Customers

C.A.C. only processes complaints that are received in writing and that relate to verification activities for which C.A.C. is responsible. Initially, the "Appeal and Complaint Form" is filled out by the Management Representative and forwarded to the Verification Manager or directly to the General Manager, depending on the subject matter. The goal is to resolve the issue objectively and constructively with the customer without delay. Complaints are processed on the same day they are received, and the company is notified that the complaint has been received by C.A.C., is being evaluated, and the process has been initiated.

The complaint handling process includes the following steps:

- Deciding what actions to take (such as whether a commission needs to be established)
- Tracking and recording the complaint, including the activities carried out in response to the complaint
- Outlining the main steps of the process for receiving, validating (verifying), and investigating the complaint,
- Ensuring appropriate corrective action and corrective activities are taken

If the customer complaint is found to be justified, the necessary corrective actions are initiated. If the customer is not found to be justified, the situation is communicated to the customer by the Management Representative. If the customer persists with the complaint, a Commission is formed to reassess the complaint. A commission is formed for all complaints in this regard with the General Manager and the Verification Manager. The commission again consists of members whose impartiality is ensured.

4.8.3 Complaint/Appeal Decisions

In cases of appeals and complaints related to Greenhouse Gas Verification, a re-inspection and verification may be conducted at the customer's site if deemed necessary based on the evaluation outcome. If the complaint/appeal relates to a verified report and revision of the verification statement is required, the customer will be informed. The decision will be communicated in writing to the appellant and/or complainant within 30 (thirty) business days following the date of the appeal. Considering the scope of the appeal and/or complaint (criticality of the reason for the appeal and/or complaint, etc.) and the importance levels of C.A.C's different activities, if there is any activity that must be maintained continuously, the start of the decision period and the elapsed time may be redefined.

The outcome of the appeal/complaint and the corrective and preventive actions taken are used as input in management review and impartiality committee meetings.

4.8.4 Customer Rights

C.A.C. discloses information about complaint and appeal processes to the public via its website.

Whether the outcome of the appeal/complaint will be made public and, if so, to what extent, is also jointly decided by the owner of the appeal/complaint and the customer subject to the appeal/complaint.

After the complaint is resolved, the results of the actions taken are communicated to the company by the Management Representative.

4.8.5 Confidentiality in Appeals or Complaints

- All complaints and appeals received by C.A.C. are confidential, and information is not disclosed to third parties except under circumstances where disclosure is required by law.
- If deemed necessary, only the institution that accredited C.A.C. is permitted to view them. When information is to be provided to legal authorities, the relevant parties are always notified.

- All records, documents, responses, and relevant meeting minutes are kept in the Management Representative's complaint file. The complainant is informed of the reasons for the decisions taken at each stage of the appeal process, and this information is recorded.
- Access to complaint records is permitted upon customer request.

5. REVISION TRACKING

Rev. No	Rev. Date	Revision Description
0	06/05/2025	First Publication