

A large, stylized 'V' shape formed by three overlapping rounded triangles in yellow, orange, and pink. The text 'VERGER GHG VERIFICATION SCHEME SUMMARY' is centered within this graphic in a bold, dark blue font.

VERGER GHG VERIFICATION SCHEME SUMMARY

Role	Name	Date
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Reviewed By	Saket Vyas	01 October 2025
Approved By	Saket Vyas	01 October 2025

TOP MANAGEMENT COMMITMENT STATEMENT

VERGER has established, implemented, and maintains this GHG Verification Scheme (VG-SCH-01) as the governing framework for all greenhouse gas (GHG) verification activities conducted under its accreditation. VERGER acts as the **Programme Owner** of this Scheme and assumes full legal, financial, and governance accountability for its objectives, content, and integrity.

VERGER is committed to:

- Conducting all GHG verification activities in full conformity with ISO/IEC 17029:2019, ISO 14065:2020, ISO 14064-3:2019, ISO 14066:2023, and ISO/IEC TS 17035:2024;
- Maintaining the impartiality, competence, and independence of all verification personnel;
- Protecting the confidentiality of client and engagement information while ensuring transparency to accreditation bodies and regulatory authorities as required;
- Providing effective mechanisms for complaints, appeals, and the resolution of nonconformities;
- Continuously improving the effectiveness of this Scheme through management review, internal audit, and stakeholder feedback;
- Ensuring that this Scheme and all subsidiary procedures are resourced, maintained, and kept current with applicable normative documents.

This Scheme represents the authoritative governance document for GHG verification at VERGER. All personnel engaged in verification activities are required to comply with the requirements of this Scheme and its subsidiary procedures.

Managing Director — Scheme Owner:

Eng. Saket Vyas

VERGER GHG VERIFICATION SCHEME

1. PURPOSE

1.1 Purpose of this Scheme

This document establishes and defines the GHG Verification Scheme/Programme (hereinafter: "the Scheme") of VERGER. The Scheme sets out the programme-level requirements, governance arrangements, competence criteria, technical process requirements, and quality controls that govern all greenhouse gas (GHG) verification engagements performed by VERGER.

The Scheme ensures that all GHG verification activities performed by VERGER:

- Are conducted within a formally documented programme meeting the requirements of ISO/IEC 17029:2019, ISO 14065:2020, ISO 14064-3:2019, ISO 14066:2023, and ISO/IEC TS 17035:2024;
- Conform to the sector-specific requirements of ISO 14065:2020 and the technical procedures of ISO 14064-3:2019;
- Produce Verification Statements that are credible, impartial, and capable of supporting the decisions of intended users;
- Are subject to the control of an accreditation body, EGAC (Egyptian Accreditation Council).

1.2 Relationship to Normative Documents

This Scheme is the primary programme document governing GHG verification at VERGER. It is read in combination with — and does not exclude or contradict — the normative requirements of ISO/IEC 17029:2019. Where this Scheme is silent on a matter, the requirements of ISO/IEC 17029:2019 apply directly. Where this Scheme enforces additional or more specific requirements, those requirements prevail.

1.3 Relationship to Subsidiary Documents

This Scheme is supported by Subsidiary Procedures (VG-VVP-XX series) and Subsidiary Records and Forms (VG-F-XX series), which provide operational detail for the execution of each programme function. All Subsidiary references within this document have been verified against the current Procedure and Forms Master List prior to issue. Any conflict between this Scheme and a subsidiary document shall be resolved in favor of this Scheme; the conflict shall be reported to the Technical Manager for corrective action within five (5) working days of identification.

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2. SCOPE

2.1 Scope of Accreditation

This Scheme governs GHG verification activities performed by VERGER under the following accredited scope

Scope Code	Scope Description
VG-GHG-GM	General Manufacturing
VG-GHG-OG	Oil and Gas sector
VG-GHG-G	General sector

2.2 Types of Claims/Assertions Verified

The Scheme covers the following types of claims, as defined in ISO/IEC 17000 and ISO/IEC TS 17035:2024:

- **Historical** GHG emissions inventories prepared by organizations in accordance with ISO 14064-1:2018;

2.3 Assurance Levels

The Scheme provides for two levels of assurance, as defined in ISO 14064-3:2019 and ISO/IEC 17029:2019:

- **Reasonable assurance:** The objective of a verification engagement is to reduce verification risk to an acceptably low level as the basis for a positive form of expression by the Lead Verifier in the Verification Statement;
- **Limited assurance:** The objective of a verification engagement is to reduce verification risk to a level that is acceptable in the circumstances of the engagement, but where that risk is greater than for a reasonable assurance engagement, as the basis for a negative form of expression by the Lead Verifier in the Verification Statement.

The required assurance level shall be determined at pre-engagement stage, documented in the engagement agreement, and confirmed in the verification plan. Any change to the assurance level during an engagement shall be approved by the Technical Manager and notified to the client in writing.

2.4 Exclusions

The following activities are excluded from the scope of this Scheme:

- Validation of future GHG emission reductions (ISO 14064-2 validation activities).
- Agreed-Upon Procedures (AUP) engagements that do not yield a Verification Statement as defined in Clause 4.
- Carbon footprint of products (ISO 14067)
- Verification of water-related information (ISO 14046).

2.5 GHG Programmes

VERGER performs verification activities under, or with reference to, the following GHG programmes. Where VERGER acts as a VVB under an external programme owner, the programme owner's rules and criteria govern the engagement; this Scheme governs VERGER's internal management, competence, impartiality, and quality requirements for that engagement.

- ISO 14064-1:2018 (independent, not linked to an external programme);
- Voluntary Carbon Standard (VCS / Verra), where engaged under a VCS Approved VVB arrangement;
- Other GHG programmes as declared in the Scope of Accreditation Schedule, maintained by the Technical Manager and updated as programmes are added or removed.

4. Verification Process Overview

VERGER verification process follows a structured, sequential pathway:

1. **Pre-engagement review** — assessing scope fit, competence, and impartiality before acceptance
2. **Engagement agreement** — a written agreement defining the claim, criteria, assurance level, and responsibilities
3. **Intended user identification** — determining who will rely on the Verification Statement
4. **Verification planning** — a documented plan covering risk assessment, materiality, and sampling design
5. **Evidence gathering** — documentary review, data analysis, interviews, and site visits
6. **Finding's evaluation** — assessing identified misstatements against materiality thresholds
7. **Draft opinion formulation** and communication of draft findings to the client
8. **Independent technical review** — a mandatory, independent check of the engagement before any decision is made
9. **Decision** — made by a designated Decision-Maker who was not involved in executing or reviewing the engagement
10. **Issuance of the Verification Statement**
11. **Post-issuance controls** — records retention, mark-usage oversight, and review of any facts arising after issuance

Verification Statements may express an **unmodified, modified (qualified), or adverse** opinion, or a **disclaimer of opinion**, and always reflect only the point-in-time situation at the date of issue.

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Phase 1: Preparation and Fieldwork



1. Pre-engagement, 2. Agreement, and 3. User Identification

Assess impartiality, define criteria in writing, and identify the intended statement users.



4. Verification Planning

Documented plan covering risk assessment, materiality thresholds, and specific sampling designs.



5. Evidence Gathering

Rigorous data analysis, documentary reviews, interviews, and mandatory site visits.

Phase 2: Evaluation and Finalisation



6. Findings Evaluation and 7. Draft Formulation

Assess misstatements against materiality and communicate draft findings to the client.



8. Technical Review and 9. Decision

Independent check of the engagement followed by a non-involved party's final decision.



10. Issuance and 11. Post-issuance Controls

Release the statement and maintain oversight of records and mark-usage.

5. PROGRAMME OWNERSHIP AND GOVERNANCE

5.1 Declaration of Programme Ownership

VERGER hereby declares itself the Programme Owner of this Scheme (VG-SCH-01) in accordance with ISO/IEC TS 17035:2024 Clause 5.1. As Programme Owner, VERGER:

- Is a legally created entity with full legal capacity to enter into contracts, own intellectual property, and assume liabilities;
- Assumes full responsibility for the objectives, content, and integrity of this Scheme;
- Manages and guides the operation of this Scheme, including its development, maintenance, and improvement;
- Has established a documented governance structure for the operation and management of this Scheme;
- Ensures that this Scheme is developed and maintained by persons with demonstrable competence in GHG verification and conformity assessment;
- Has documented confidentiality arrangements covering all personnel, subcontractors, and experts who access programme information;
- Evaluates, documents, and manages the risks and liabilities arising from this Scheme operation;
- Has secured adequate arrangements for liability coverage appropriate to the scope, activities, and geographic reach of this Scheme;
- Maintains financial means and resources sufficient to sustain this Scheme's operation on an ongoing basis.

5.3 Liability Arrangements

VERGER maintain professional indemnity insurance appropriate to the scope, scale, and geographic reach of its verification activities. At a minimum, the insurance:

- Cover all GHG verification activities within the accredited scope categories (VG-GHG-GM, VG-GHG-OG, VG-GHG-G);
- Provide coverage for activities conducted both within and outside Egypt, where international engagements are undertaken;
- Be maintained with a recognized insurer in amounts reviewed annually and approved by the Managing Director.

A copy of the current insurance certificate and policy summary shall be maintained in the Programme Owner Records File and shall be made available to EGAC upon request.

5.4 Financial Means and Resources

The Managing Director conduct an annual review of the financial feasibility of this Scheme, including an assessment of revenue adequacy, personnel resourcing, and equipment and systems requirements. The outcome of this review shall be documented and presented to the Impartiality Committee.

9. IMPARTIALITY SAFEGUARDS

9.1 Commitment to Impartiality

VERGER is committed to impartiality in all verification activities. Impartiality is both a structural and operational requirement of this Scheme.

- **Structural impartiality** is achieved through the governance arrangements in Clause 5 and the role separation requirements in Clause 8.
- **Operational impartiality** is achieved through the threat identification, assessment, and control mechanism in this Clause.

9.2 Impartiality Threat Typology

Impartiality threats shall be identified and assessed against the following recognized threat categories, consistent with ISO/IEC 17029:2019 and ISO 14065:2020:

- **Self-interest threats:** Financial, commercial, or personal interests of VERGER or its personnel that could influence the verification outcome;
- **Self-review threats:** Situations in which VERGER or any personnel member is required to review their own work or the work of their associates;
- **Advocacy/Promotion threats:** Situations in which VERGER or any personnel member promotes the position of a client to the point where objectivity is compromised;
- **Familiarity threats:** Situations in which a personal relationship, long association, or overly close relationship with a client or its personnel creates the risk of undue accommodation;
- **Intimidation/Pressure threats:** Situations in which VERGER or any personnel member is subject to actual or perceived pressure from a client, regulator, or other party that could influence the verification outcome.

9.3 Impartiality Declaration

All personnel involved in a verification engagement — including Lead Verifiers, Verifiers, Technical Experts, Independent Reviewers, and Decision-Makers — shall complete an VG-F-12.2-Engagement Impartiality and Conflict of Interest Declaration prior to start their role in that engagement. The declaration shall disclose:

- Any financial interest in the Responsible Party or its parent, subsidiary, or associated entities;
- Any employment, directorship, or ownership relationship with the Responsible Party within the preceding five (5) years;
- Any provision of consultancy, training, advisory, or technical assistance services to the Responsible Party within the preceding twenty-four (24) months;
- Any personal relationship (family ties, close friendship) with key personnel of the Responsible Party;
- Any other matter that could reasonably be perceived as creating a conflict of interest.

Declarations shall be reviewed by the Technical Manager prior to engagement beginning. Any declared potential conflict shall be evaluated by the Impartiality Committee before the personnel member proceeds.

9.4 Cooling-Off Period for Consultancy

No personnel member of VERGER who has, within the preceding twenty-four (24) months, provided consultancy, advisory, training, or technical assistance services to a Responsible Party shall participate in the verification of that Responsible Party GHG statement in any capacity. This prohibition extends to the personnel members immediate colleagues who were involved in the provision of those services. Compliance with this requirement shall be verified at pre-engagement stage.

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9.5 Long-Association Management

Where a Verifier or Lead Verifier has participated in verification engagements for the same Responsible Party for three (3) or more repeated annual verification cycles, the Technical Manager shall review the continued appropriateness of that assignment. The Technical Manager shall implement personnel rotation where the review identifies a material familiarity risk, and document the review and its outcome.

9.6 Financial Independence

VERGER NOT:

- Structure verification fees as conditional on the outcome of the verification (no conditional fee arrangements);
- Accept revenue from a single client in amounts that create a material financial dependency threatening impartiality, as determined by the Impartiality Committee;
- Permit ownership, directorship, or financial equity relationships between VERGER principals and a Responsible Party to influence engagement assignment or outcome.

9.7 Combined Engagement Rules

VERGER does not currently offer validation services within its accredited scope. Should the scope be extended to include validation, VERGER shall establish documented rules governing the provision of both validation and verification for the same claim or project, consistent with ISO/IEC 17029:2019 and ISO 14065:2020. Those rules shall be reviewed by the Impartiality Committee and approved by the Managing Director prior to implementation.

9.8 Impartiality Monitoring

The Impartiality Committee shall, at each scheduled meeting, review:

- The VG-F-01.3 Impartiality Risk Register for open or recurring threats;
- Declarations submitted since the previous meeting, including any identified and managed conflicts;
- Client revenue concentration data provided by the Managing Director;
- Any complaints, appeals, or EGAC findings that raise impartiality concerns;
- Cooling-off period compliance.

Where the Impartiality Committee identifies a threat that cannot be adequately controlled, it shall recommend to the Managing Director that the affected engagement be **declined** or **reassigned**. The Managing Director shall implement the recommendation or, where disagreeing, document the disagreement and the rationale for an alternative action, which shall be placed and recorded and reported to EGAC at the next scheduled assessment.

22. VERIFICATION PROCESS — EXECUTION, REVIEW, AND DECISION

22.1 Process Overview

The GHG verification process at VERGER consists of the following sequential phases. Each phase shall be documented in the engagement file using the applicable forms:

1. Pre-Engagement Review and Engagement Agreement (Clause 14.1–14.2)
2. Intended User Identification (Clause 16.2)
3. Verification Planning — Verification Plan, Risk Assessment, Sampling Plan (Clause 14.4, 15.2, 18.1)
4. Evidence Gathering — Documentary review, data analytical procedures, interviews, site visits (Clause 17, 19)
5. Findings Evaluation — Assessment of misstatements, findings, and observations against materiality (Clause 15.1)
6. Formulation of Draft Opinion — Based on evidence and findings (Clause 12.3)
7. Client Communication of Draft Findings — Prior to Independent Review, for Responsible Party response
8. Independent Technical Review (Clause 11)
9. Resolution of Review Conditions (if applicable)
10. Decision (Clause 12)
11. Issuance of Verification Statement (Clause 23)
12. Post-Issuance — Records retention, mark authorization, follow-up on post-issue facts (Clause 24, 26, 28)

22.2 Facts Discovered After Verification Statement Issuance

Consistent with ISO/IEC 17029:2019 and ISO/IEC TS 17035:2024, VERGER established the VG-VVP-21 Procedure for Post-Issuance Controls for facts that come to its attention after a Verification Statement has been issued:

- Any person at VERGER who becomes aware of information suggesting that an issued Verification Statement may be incorrect shall immediately notify the Technical Manager;
- The Technical Manager assess the information and determine whether it is credible and potentially material;
- If the information is assessed as credible and potentially material, the Technical Manager shall notify the Managing Director and initiate a post-issuance review;
- The post-issuance review shall be conducted by a person independent from the original engagement and shall determine:
 - (a) whether the Verification Statement should be confirmed, revised, or withdrawn; and
 - (b) whether the Responsible Party, intended users, and GHG programme administrator should be notified;
- Where a revision or withdrawal is determined to be required, the procedure in Clause 24 shall apply;
- All post-issuance reviews and their outcomes shall be documented in VG-F-20.10 Misuse and Unauthorized Publication Log and reported to the Impartiality Committee and at management review.

24. SUSPENSION, REVISION, AND WITHDRAWAL OF VERIFICATION STATEMENTS

24.1 Definitions

For the purposes of this Clause:

- **Revision:** issuance of corrected or updated Statement replacing an earlier issued, where new information warrants a change to the opinion, scope, or factual content. The revised statement shall be clearly identified with a new reference No. and revision, referencing the statement it replaces;
- **Withdrawal:** The formal cancellation of a Statement by VERGER, such that it is no longer valid and shall not be relied upon by intended users or third parties;
- **Suspension:** A temporary hold on the use of a Statement pending investigation of a post-issuance matter. A suspended statement shall not be represented as current and valid pending resolution.

24.2 Criteria for Revision or Withdrawal

VERGER revise or withdraw a Verification Statement where:

- **Post-issuance review (Clause 22.2)** determines that the statement is materially incorrect or was issued on the basis of incorrect, incomplete, or fraudulent information;
- **The Responsible Party notifies** VERGER of a material error in the GHG statement that affects the accuracy of the verification opinion;
- **EGAC** or a competent regulatory authority instructs revision or withdrawal;
- **The GHG programme under** which the statement was issued has been revoked, withdrawn, or retrospectively invalidated for the applicable period.

24.3 Authority to Suspend, Revise, or Withdraw

The authority to **suspend, revise, or withdraw** a Statement is authorized to the Technical Manager, with notification to the Managing Director in all cases and with MD approval required for withdrawal.

24.4 Procedure

1. Identification of the triggering event; notification to Technical Manager;
2. Technical Manager assesses the matter and, if warranted, initiates suspension;
3. A post-issuance review is conducted by a person independent from the original engagement;
4. Managing Director approves the revision or withdrawal action;
5. Notification to the Responsible Party by written communication within (5) working days.
6. Notification to the identified intended users where the statement was provided to them, within five (5) working days;
7. Notification to the GHG programme administrator (if applicable);
8. EGAC notified where the matter relates to a systemic or programme-level concern, at the discretion of the Managing Director;
9. Update of the Verification Statement Register to reflect revised or withdrawn status;
10. Instruction to the Responsible Party to cease use of the revised or withdrawn statement and any associated marks (Clause 26.4).

24.5 Register

All suspended, revised, and withdrawn Verification Statements shall be recorded in VG-F-20.4 Engagements Register with the date of action, reason, authority, and notification records.

25. PUBLICATION AUTHORISATION AND TRANSPARENCY

25.1 Scheme Publication

A summary of this Scheme, including its scope, applicable criteria, accredited scope, verification process overview, and complaints and appeals mechanism, published on the VERGER website and kept current by the Technical Manager. The full text of this Scheme is available upon request to any interested party.

25.2 Verification Statement Register

VERGER maintain a VG-F-20.4 Engagements Register of all Statements issued, revised, suspended, and withdrawn. The Register contain, for each statement: statement reference number; Responsible Party name; reporting period; accredited scope category; opinion type; date of issuance; and current status (valid, revised, withdrawn). The Register available for inspection by EGAC and, upon written request, by the identified intended users and the GHG programme administrator.

25.3 Annual Activity Report

The Quality Manager prepare an annual activity summary report, presented to management review, covering: the number of verification engagements conducted by scope category; opinion types issued; number of complaints and appeals received and their outcomes; nonconformity and corrective action statistics; and significant changes to the Scheme. The Managing Director determine the extent to which this summary is published externally, having regard to confidentiality obligations.

25.4 Response to Requests from 3rd Parties

Where a 3rd party (intended user, regulator, or public) requests information about a Verification Statement, VERGER respond within (10) working days confirming or denying issuance of the statement, its current status (valid, revised, or withdrawn), and the scope, all without disclosing confidential engagement information.

25.5 Authorization of Conformity Assessment Bodies (CABs) and Transition Arrangements

25.5.1 Restriction to Accredited CABs: The operation of VERGER GHG Verification Scheme is clearly restricted to VVB CABs that are accredited to ISO 17029 and this Scheme, granted by EGAC or an IAF-recognized AB.

25.5.2 Authorization of Additional CABs: VERGER, as the current only Verification Body operating under this Scheme, itself be subject to this restriction and not represent any verification activity as performed under accredited status until such accreditation is formally granted. Should the Scheme Owner chosen to authorize additional external CABs in the future, a formal written agreement must be executed prior to authorization.

- The CAB shall implement and use the Conformity Assessment Scheme exactly as documented, without any limitations, omissions, or unauthorized additions.
- The CAB shall strictly comply with all Scheme Owner rules regarding the application of the scheme verification statement, symbol, and/or mark.

25.5.3 Transition Arrangements:

- Verification activities conducted prior to granting of accreditation to VERGER (or to any subsequently authorized CAB) shall not be represented, labeled, or reported as accredited verifications, or bear any accreditation symbol or reference to accredited status.
- Any new CAB seeking authorization to operate under the CAS shall, prior to commencing activity:
 - (i) submit a formal application to VERGER, undergo document review and witnessed assessment of competence against this Scheme. execute the CAB Agreement, obtain written authorization from VERGER, following notification to EGAC where required.
- VERGER shall maintain a register of all CABs authorized to use the CAS, including accreditation status, scope, and date of authorization.

26. MARK USAGE RULES

26.1 Definition

A Mark of Conformity is a symbol, logo, or statement issued by VERGER to a Responsible Party to indicate that a specified GHG statement has been verified and a Verification Statement issued. The Mark is governed by ISO/IEC TS 17035:2024 Annex A and ISO/IEC 17029:2019.

26.2 Mark Usage Requirements

The Responsible Party may use VERGER Mark of Conformity only under the following conditions:

- A valid, unrevised, and non-withdrawn Verification Statement has been issued by VERGER for the specific GHG statement to which the Mark relates;
- The Mark is used only in connection with the specific GHG statement and reporting period identified in the Verification Statement, and not applied to any other claim, product, service, or reporting period;
- The Mark is used in a manner that does not create a false impression of the scope or extent of the verification;
- The Mark identifies VERGER as the issuing body and includes the unique Verification Statement reference number;
- The Mark is not used in a manner that implies product-level certification or a broader scope than the verified GHG statement;
- The Responsible Party uses the Mark with their own entity identity, not in place of it.

26.3 Mark Usage Agreement

VG-F-20.7 Usage of Mark and Logo and VG-PO-03 Mark Usage Policy contain a mark usage clause specifying: (a) the conditions of permitted use; (b) obligations to cease use upon notification by VERGER; (c) VERGER right to require removal or correction of improper mark use; and (d) the liability of the Responsible Party for unauthorized or misleading mark use.

26.4 Termination of Mark Use

The Responsible Party shall stop all use of the Mark within ten (10) working days of receiving notification from VERGER of any of the following events:

- Revision of the Verification Statement to which the Mark relates;
- Withdrawal of the Verification Statement;
- Expiry of the validity period, where the applicable GHG programme specifies a maximum validity period for the Verification Statement.

In any case, the maximum period of use of a Mark without re-verification shall not exceed twelve (12) months from the date of the Verification Statement, except where the applicable GHG programme specifies a different validity period. VERGER shall take all reasonable steps to enforce termination of mark use and shall document such steps in VG-PO-03 Mark Usage Policy.

31. COMPLAINTS AND APPEALS

31.1 Definitions

- **Complaint:** An expression of dissatisfaction, made by any person or organization, with the services, decisions, processes, or conduct of VERGER in connection with its verification activities, where a response is expected. A complaint is distinct from a technical query, a Responsible Party disagreement with a finding (which is managed within the engagement process), or a commercial dispute over fees.
- **Appeal:** A request by a Responsible Party or an identified intended user for formal reconsideration of a Verification Statement opinion or of a decision made by VERGER in the course of a verification engagement that directly affects the party's interests.

31.2 Complaints Procedure

31.2.1 Submission

Complaints may be submitted by any person or organization to the Quality Manager by written communication (email, or the complaints form on the VERGER website). Anonymous complaints shall be assessed by the Quality Manager, who may determine that investigation is warranted.

31.2.2 Acknowledgement

VERGER acknowledge receipt of a complaint within five (5) working days of receipt. The acknowledgement confirms the complaint reference number and the name of the investigating officer.

31.2.3 Investigation

The Quality Manager assign the complaint to a person who: (a) is competent to assess the subject matter; and (b) was not involved in the activity giving rise to the complaint. The investigation shall be completed within thirty (30) working days of acknowledgement. Where investigation is complex and a longer period is required, the complainant shall be informed of the expected completion date within the standard thirty-day period.

31.2.4 Outcome

The investigating officer document the findings and proposed outcome in VG-F-04.4 Complaint Report and present it to the Quality Manager. The Quality Manager shall issue the outcome to the complainant in writing, including: (a) findings of the investigation; (b) corrective or remedial actions taken or proposed; and (c) the complainant's right to appeal the outcome to the Programme Owner (Managing Director).

31.2.5 Escalation to Programme Owner

Where a complaint is not resolved to the complainant's satisfaction through the internal process, the complainant may escalate to the Managing Director as Programme Owner. The Managing Director shall review the matter and issue a final decision within ten (10) working days. Where the complaint relates to accreditation matters, the complainant may additionally refer the matter to EGAC.

31.2.6 Register

The Quality Manager shall maintain the Complaints and Appeals Register (VG-F-04.1 Appeals and Complaints Log), recording for each complaint: reference number; date received; complainant category (client, intended user, third party, regulator); subject; status; outcome; corrective actions; and closure date. The Register shall be reviewed at management review.

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31.3 Appeals Procedure

31.3.1 Appealable Decisions

The following decisions made by VERGER are subject to appeal: the verification opinion (modified, adverse, or disclaimer); the scope of verification as applied in an engagement; and the withdrawal or revision of a Verification Statement.

31.3.2 Lodging an Appeal

An appeal shall be lodged in writing to the Quality Manager within thirty (30) calendar days of the date of the decision being appealed. The appeal shall state: (a) the decision being appealed; (b) the grounds for appeal; and (c) the preparation sought.

31.3.3 Appellant Rights

The appellant has the right to: access the engagement file, excluding information that is confidential to a third party; submit a written statement of grounds; and request a hearing before the Appeals Panel.

31.3.4 Appeals Panel

The Managing Director shall arrange an Appeals Panel comprising: the Managing Director (chair); an Independent Reviewer who was not involved in the original engagement; and an external technical expert with relevant sector knowledge, where required. No member of the Appeals Panel shall have been involved in the original engagement or in the first-instance complaint process in respect of the same matter.

31.3.5 Standard of Review

The Appeals Panel shall conduct a full technical re-review of the decision, examining whether: (a) the engagement was conducted in conformity with this Scheme; (b) the evidence base was sufficient and appropriate; and (c) the decision was consistent with the evidence and applicable criteria.

31.3.6 Outcome and Effect

The Appeals Panel shall issue a written determination within twenty-one (21) working days of the close of the appeals hearing or submission of written grounds, whichever is later. The determination shall be binding on VERGER and shall specify any required action, including issuance of a revised Verification Statement where warranted. The appellant may escalate to EGAC if dissatisfied with the Appeals Panel determination.

31.3.7 Register

All appeals shall be recorded in VG-F-04.1 Appeals and Complaints Log alongside complaints, with distinct categorization.