

RULES FOR APPROVAL OF VALIDATORS AND VERIFIERS UNDER THE GSS CERT SCHEME

GSS S.A.

October 18, 2021

ver: 1.0

GSS **CERT**

Voluntary Carbon Offsets System

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Introduction

1. The GSS CERT system requires the participation of a Validator and a Verifier – responsible for the implementation of certain procedures with respect to Participants and Projects submitted by Participants.
2. The Validator and Verifier must be accredited entities as defined by European Union law and independent of the Administrator or its partner or linked enterprises.
3. This document sets forth the rules for the recognition by the Administrator of entities applying to become a Validator or Verifier.

Requirements for the Validator and the Verifier

1. Access to the provision of validation and verification services under the GSS CERT System is open to any entity that meets the requirements specified below.
2. Obtaining the status of a Validator or Verifier of the GSS CERT System is not dependent on either the size of an enterprise (or: SME status as defined by EU law) or membership in any association or grouping. Nor does the status of a Validator or Verifier of the GSS CERT System depend on the time (period) of operation in business.
3. The requirement for recognition of a Verifier and Validator by the Administrator is the cumulative fulfillment of all requirements set forth herein:
 - (a) An entity applying to become a Validator or Verifier must be accredited – within the meaning of Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and repealing Regulation (EEC) No 339/93 (Text with EEA relevance), (OJ L 218 13.8.2008, p. 30) – to use processes that comply with the requirements of the standards:
 - i. ISO 14065 “General principles and requirements for units validating and verifying environmental information” and
 - ii. ISO 14066 “Greenhouse gasses – Competence requirements for greenhouse gas validation teams and verification teams”.
4. An entity applying for Validator or Verifier status must be an entity that is independent of the Administrator and its partner or linked enterprises.
 - (a) For the purposes of the procedure for recognition of the Validator and Verifier, partner and linked enterprises are defined in accordance with the provision of Article 3 (2) and (3) of Annex I to Commission Regulation (EU) No. 651/2014 of June 17, 2014 declaring certain types of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (GBER) and the ruling of the Court of Justice of the European Union in Case C-110/13 HaTeFo.
 - (b) An Entity applying to become a Validator or Verifier is considered to be an independent entity if it is not subject to any commercial, financial or other pressures that could affect the results of the validation or verification processes. The Validator and Verifier must also demonstrate that when entrusted with tasks under the System, they will implement a policy of clearly separating validation or verification activities from other activities in which they

are involved. The Validator or Verifier must thus be free of any conflict of interest with respect to the entities where they would be conducting audits and with respect to the Administrator.

5. An entity applying to become a Validator or Verifier must have procedures in place to ensure the impartiality and objectivity of the activities undertaken, as well as the security of the data entrusted. Accordingly, a Validator or Verifier must have procedures in place for at least:
 - (a) separation of validation or verification activities from other activities in which they are involved,
 - (b) protection of confidential information,
 - (c) protection of company secrets,
 - (d) rules to avoid conflicts of interest, – ensuring impartiality,
 - (e) processing of personal data.
6. An entity applying for Validator or Verifier status must have the financial and organizational ability to fulfill its obligations under the GSS CERT System rules.

Procedure for recognition of Validator and Verifier

1. An entity wishing to obtain the right to act in the System as a Validator or Verifier must submit an application to the Administrator. The application shall include an indication of the person or persons responsible for contacting the Administrator and an e-mail address appropriate for correspondence.
2. After submitting the application, the Administrator and the entity applying to become a Validator or Verifier shall enter into a non-disclosure agreement (NDA). This agreement may be concluded on the template of the entity applying for Validator or Verifier status.
3. After the conclusion of the NDA, the entity applying for Validator or Verifier status shall submit to the Administrator copies of documents confirming compliance with the requirements established herein.
4. The Administrator may exempt an entity applying for Validator or Verifier status from submitting documents confirming compliance with the requirements established in this document if they are published on the entity's website or the information necessary for evaluation is available in public records.
5. The condition for a positive assessment of the application is confirmation by the Administrator that the entity applying for the status of Validator or Verifier has met all the conditions specified in this document.
6. The application evaluation process is conducted no longer than 45 days from the date of submission. During this period, the Administrator is entitled to ask the entity applying for Validator or Verifier status for information or clarification, as well as to request the submission of documents confirming the statements contained in the application.
7. The Administrator shall inform the entity applying for Validator or Verifier status of the result of the evaluation. In the event of a negative assessment of the application, the Administrator shall provide justification in writing.

8. In the case of a negative evaluation of the application, the entity applying for Validator or Verifier status shall be entitled to request mediation before the Arbitration Court at the National Chamber of Commerce in Warsaw to resolve a dispute over the outcome of the assessment.
9. In the case of a positive evaluation of the application, the Administrator shall submit to the entity applying for Validator or Verifier status proposed material provisions of the agreement concerning the performance of duties in the System. The material provisions of the agreement shall refer to the rules of the System and take into account the requirements indicated below.
10. In the case of a dispute regarding the conclusion of an agreement with the Administrator, the entity applying for Validator or Verifier status is entitled to request mediation before the Court of Arbitration at the National Chamber of Commerce in Warsaw.

Basic principles of conducting validation and verification in the GSS CERT System

1. The Validator and the Verifier must comply with the requirements set forth herein at all times during the term of the contract with the Administrator.
2. Compliance with the requirements is subject to supervision by the Administrator or entities acting on its behalf.
3. If it is confirmed that a Validator or Verifier has ceased to meet the requirements set forth herein, the Administrator shall terminate the contract with immediate effect.
4. Validation and Verification under the GSS CERT System shall be performed in accordance with the requirements of ISO 14064-3 "Greenhouse Gases - Part 3: Specification and Guidelines for Verification and Validation of Greenhouse Gas Statements" and additional validation and verification instructions promulgated by the System Administrator.