

General VV GHG Contract Agreement

Management System for the Verification and Validation of Sustainability Claims

Intertek Testing Services Argentina S.A.

**GHG Inventory Verification and Validation Services based on ISO
17029-ISO 14065-ISO 14066 and ISO 14064 Parts 1, 2 and 3 and ISO
14067 Requirements**

**GHG VALIDATION AND/OR VERIFICATION AND/OR OTHER Technical
Services**

Intertek VALIDATION and/or VERIFICATION Services

FOR GHG INVENTORIES AT

ORGANIZATIONAL/PROJECT/PRODUCT LEVEL

Rev 04, Date 30-10-2025

CLIENT ACCEPTANCE

EFFECTIVE DATE	NAME OF CLIENT RESPONSIBLE	DNI or other document	SIGNING

This document is only as information for the web access. In case of formal contract the details of the VV Services and

conditions, can be modified and updated to any specific and formal agreement.

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1. Verification and Validation Accredited Services for GHG

Intertek as a global company of assurance, analysis, inspection, and certification services, is committed to generating a contribution to the Sustainable Development Goals of the United Nations, for which it also offers verification and validation services of greenhouse gases and verification and validation services in sustainability affirmations of our clients, at the level of organizations, projects, and products.

To provide reliable GHG V.V. services, Intertek makes the following commitments:

- ensure impartiality, avoid conflicts of interest and equal commercial treatment of V.V. customers.
- ensure transparency and availability of documented information on V.V. processes, within the limits established by GHG V.V. programs or methodologies.
- promote processes for the reduction of uncertainties and increase the reliability of V.V. services.
- Adhere to corporate programs to reduce greenhouse gas emissions to contribute to the mitigation of climate change.
- comply with local and international legislation when applicable for the provision of GHG V.V. services-
- lead and generate continuous improvement processes of all activities involved in V.V. services.

This policy is communicated to the entire V.V. team, to customers of V.V. services and is available for consultation to all interested parties on the website: <https://www.intertek-ar.com/aseguramiento-de-calidad/servicios-verificacion-validacion-declaraciones-gases-efecto-invernadero-informacion-ambiental/>

2. Purpose

The processes and stages of this document described below are the following: communications and requests from clients, general planning of the service, costing and quotation of the service, acceptance of the service by the client, planning of the execution of the VV service, execution of the VV service, report and recommendation of the results of VV raised to the technical review, technical review of the VV report and VV service documentation package, issuance of VV results reports and issuance of opinions (where applicable) of environmental information claims, sending the VV report to clients and client satisfaction.

These regulations establish the rules applied by INTERTEK for the validation and verification of organizations, products, and projects regarding greenhouse gases declarations by clients in accordance with the 14064-1:2018; 14064 -2: 2019, ISO 14067:2018, ISO 14064 -3:2018; ISO 14065:2020 and ISO 17029:2019 and the respective protocols and programs (See Annex 2)

INTERTEK will issue a validation and/or verification opinion/statement in accordance with the requirements of the ISO 14064-3 standard following the Procedure PG-VV-03 (GENERAL VERIFICATION

AND VALIDATION EXECUTION PROCEDURE), which will contain, in a consolidated form, the validated/verified information. This declaration will be complemented with a validation/verification report describing the project's compliance with the requirements of the specific standard and any other application requirements derived from the programs to which the client subscribes.

3. Definitions

For the interpretation of the verification/validation processes, the following standards applicable definitions shall apply:

- ISO 14065:2020.
- ISO/IEC 17029:2019
- ISO 14066:2011
- ISO 14064-1 Part 1 :2018
- ISO 14064-2 Part 2 :2019
- ISO 14064-3 Part 3 :2019
- ISO 14067:2018
- Intertek General Procedure Glossary PG-VV-13 and Terminology Conflict Resolution Form FPG-VV-13-01

4. Management Body

The management of this particular validation/verification system is entrusted to INTERTEK's sustainability services and solutions contained in the Verification and Validation Management System Manual MG-VV-01 , whose contact details are as follows:

Address: Cerrito 1136 3 floor (front) CABA Argentina
Telephone: 54 11 5217 9487
E-mail: leonardo.iannuzzi@intertek.com

5. Delivery of the validation/verification report and declaration

4.1. Application

4.1.1 Any client who wishes to validate/verify a declaration may request INTERTEK to validate and/or verify its statement in accordance with the ISO 14065 and the applicable standards or protocols following the Form Information for the quotation FPG-VV-03-01

4.1.2 INTERTEK will provide all clients who require it with the necessary documentation to make the application.

4.1.3 The application, which must be sent to INTERTEK's services, shall be made on the Form Information for the quotation FPG-VV-03-01 established for this purpose, previously provided by INTERTEK, and duly completed.

4.1.4 INTERTEK will provide the Client, the Form FPG-VV-03-02 Service Quotation, for the quotation of the specific verification and/or validation services. The quotation accepted by the Client implies to acceptance of this contract with all the applicable technical procedures provided by INTERTEK for the scope of the verification and/or validation services.

4.1.5 The requesting client will designate a contact point as the person responsible for maintaining contact with INTERTEK for matters related to its validation/verification.

4.1.6 The applicant shall undertake to provide INTERTEK with the applicable documents necessary to carry out the validation and/or verification and all necessary arrangements for the conduct of the validation/verification, including provisions for examining documentation and access to all relevant processes, areas, records, and personnel.

4.1.7 Where applicable, the Client in accordance with INTERTEK will make provisions to accommodate observers and or verifiers/validators.

4.2. Receipt of application

4.2.1 INTERTEK will check the content of the application and issue an acknowledgement of receipt, requesting any clarification or additional documentation that may be deemed necessary.

4.3. Processing of the application

4.3.1 For all the v.v. INTERTEK process PG-VV-03 and Annex 1 PG-VV-03 Verification and Validation Execution Flowchart, applies.

4.3.2 Once the file has been opened, INTERTEK will begin the first step issuing process, which will have the purpose of revising and evaluation if a v.v. is possible according to the primary information collected from the client.

During the preparation of the Stage 1, using Form FPG-VV-03-03 special attention will be focused in conducting a pre- engagement review of the information received from the client.

In those cases that during Stage 1 of the process of survey and collection of information the v.v. team detects significant findings and / or failures about serious materiality errors, the leader of the v.v. team, will resolve to end the service early communicating the reasons for it to the program manager and the client.

4.3.3 In the Stage 2 INTERTEK proceeds in order to validate and/or verify the GHG declaration according to PG-VV-03, evaluating the reasonableness of the assumptions, additionality analysis, limitations and methods that support the information contained in the report delivered by the client and, evaluating the declaration of the historical data and information to determine whether the declaration is materially correct and in accordance with the criteria set out in the ISO 14064 -3 standard using INTERTEK Forms FPG-03-05 and FPG-03-06 .

This validation and/or verification work on the second phase will essentially comprise.

- Documentary review of reports, calculations, and data support
- Visit to the client facilities related with the declaration.
- Preparation of the validation and/or verification report and its corresponding statements and opinion.

As a result of the documentary review stage and the visit to the client facilities, INTERTEK will draw up and deliver a report of findings containing the nonconformities and opportunities of improvement resulting from the reviews and inspections carried out.

On the other hand, the results of the validation and/or verification will be included in a final validation and/or verification report that will contain the possible nonconformities against the established requirements and clarifications that the validator/verifier team may have identified using INTERTEK Forms FPG-03-05.

According to the results a specific type of opinion will be delivered together with the authorization to employ Intertek marks, logos and labels using procedure PG-VV-08.

Once the provision of Stage 2 of the v.v. service is completed, the verifier and/or validator will issue the report with the conclusions and corresponding to each objective scope and v.v. criteria based on the evidence collected using INTERTEK Forms FPG-03-06.

The recommendation will be made based on the results of the report, will imply in the cases that correspond to issue or not an unmodified, modified, or adverse opinion. For cases of undertaken agreement procedure (AUP), only a report of the verifications and validations given will be issued, not issuing an opinion on the results of the environmental information statements issued by the client.

4.4. Client submission of supporting information to nonconformities and/or needs for clarifications.

The client must provide INTERTEK all the necessary evidence required by the auditors for its closure, as established validation and/or verification activities, procedures, and updated forms according to the

protocol/program chosen, as well as the estimated times to contribute with corrections and/or clarifications that will allow the closing of the findings raised by the audit team.

A statement (opinion) of validation and/or positive verification cannot be issued until the identified major findings have been properly closed.

4.5. Issuance of the final validation/ verification report and opinion

Once the final validation and/or verification report has been drawn up in accordance with the criteria indicated in ISO 14064 -3, it shall be submitted for technical review in accordance with the specific protocol/program/standard required. Once the technical review has been carried out, the validation and/or verification opinion shall be issued.

The final use of the opinion and/or results obtained in the reports, will be under the responsibility of the client and the requirements of the owner of the protocol/program/standard or interested party.

INTERTEK shall send the following documentation to the clients:

- A validation/verification report
- A validation/verification (if applicable) opinion, as required by ISO 14064-3, which will contain, in a consolidated form, the validated/verified information and the conclusions regarding the specific program/protocol/standard.

The report will contain:

- appropriate title addressed a statement that the responsible party is responsible for the preparation and faithful submission of the GHG declaration in accordance with the criteria
- a statement that the verifier is responsible for expressing an opinion about the GHG declaration based on the verification
- a description of the verification evidence and collection procedures that were used to assess the GHG declaration
- The verification opinion (if applicable)
- The date of the report
- The location and signature of the verifier
- A summary of the GHG statement
- The reference to verification criteria
- The scope of verification
- Correct use of detected Intertek logos, labels, and marks

6. GHG declaration use policy

Clients who wish to make public the program reports validated and/or verified by INTERTEK, must accompany these reports with the corresponding validation/verification opinion issued by INTERTEK.

INTERTEK will not reveal any non -public information about a client or responsible party to a third party without the express consent of that client or responsible party.

INTERTEK will inform the client and, if appropriate, the responsible party before releasing any

information into the public domain, when required by the relevant disclosure provisions of a GHG program.

7. Communication

The communication of the results and opinion of the v.v. services provided by INTERTEK will follow the Form Annex 1 FPG-VV-03-03 Strategic and Risk Analysis Flowchart.

The validation/verification team undertakes, as far as feasible, to provide the party responsible for preparing the GHG declaration all the supporting information on the GHGs, observations, nonconformities and any other circumstances detected during the review of the provided documentation.

In addition, the owner of the program/project/protocol or third party shall be informed when a material adjustment to the GHG declaration is made, or the need for such adjustment.

When the client does not respond appropriately within reasonable periods of time, INTERTEK will proceed as indicated in the section 9. Penalties. The resolution adopted by INTERTEK will be communicated in writing to the client.

INTERTEK will communicate non-material incorrect statements to the client.

INTERTEK's work will end upon delivery of the final validation / verification report, which includes a validation / verification opinion.

8. Commitments

The client is compelled to:

- Provide all the necessary information for the elaboration of the offer and the planning of the activity.
- Deliver all the information, documents and files requested by Intertek's validation / verification team.
- Provide in time truthful data and information during all the verification validation procedure.
- Communicate any modifications in the documentation subject to validation/verification.
- Accept in case of modifications, where appropriate, to receive and accept a new offer if the previous one does not adequately contemplate the terms of the work to be carried out once these modifications are known.
- Inform of any changes in the organization that affect the validation/verification program between the date of prior v.v. and the date of final validation/verification and whenever they are requested during the verification process.

- Respect the independence and professionalism of the INTERTEK validation / verification team that participates in the validation / verification process activity.
- Abide, without reservation, INTERTEK's decisions regarding the validation/verification object of the contract and the subsequent checks and controls that are made accordingly.
- Pay all the expenses generated during the validation / verification process contracted in the amounts, conditions and deadlines established in the technical and economical offer.

9. Contract cancellation

INTERTEK will evaluate the need to update the offer, issue an opinion of refusal, or interrupt the process and terminate the contract. The resolution adopted by INTERTEK will be communicated in writing to the client.

The contractual relationship between the client and INTERTEK will automatically expire:

- when the final opinion or results of the report or declaration expires.
- or by failure to comply with payment obligations on the part of the client

Despite the above, the contract may be terminated for any of the following reasons:

- decision of any of the parties if there were causes that prevented or significantly hindered the execution of the contract. The decision must be communicated to the other party in advance by means of a denunciation.
- in the event of the termination of the contract for any of the previously established causes, the client will pay INTERTEK all the fees and expenses corresponding to the services provided until the effective resolution of this contract.

10. Penalties

Penalties applies in case:

- the client does not present answers to INTERTEK's findings with requirements for corrective actions in a period of more than three months without reasonable justification.
- the validation/verification activities last for more than one year due to a cause not attributable to INTERTEK
- client does not respond to provide consistent evidence at any other stage of the process, including the resolution of clarifications requested by the program, without reasonable justification for a period in accordance with INTERTEKs procedures.

The penalties are:

- Suspension of the service
- Reconsideration or retirement of the opinion report
- Application of economic sanctions according to applicable laws

11. Complaints and appeals.

This section describes the system used for the management of any service quality, technical, appeal and complaint that may be filed by any INTERTEK client.

INTERTEK shall actively cooperate with the client during the management of complaints following PG-VV-04 GENERAL COMPLAINTS AND APPEALS PROCEDURE and the Form FPG-VV-04-02 related to the v.v. process. The resolution of complaints and appeals shall be made available to the client and the Accreditation Body.

INTERTEK shall consider any complaint of interested parties following PG-VV-04 GENERAL COMPLAINTS AND APPEALS PROCEDURE and the Form FPG-VV-04-02 related to the v.v. process. The resolution of complaints and appeals shall be made available to the interested party, the client and the Accreditation Body.

12. Special validations or verifications

In cases where it is necessary for INTERTEK to carry out a validation or verification, notified at short notice, of a previously validated or verified GHG declaration, in response to complaints or facts found after the validation or verification declaration, INTERTEK shall:

- a. notify, in advance, the client and/or the responsible party of the conditions under which the validation or special verification is to be carried out.
- b. take particular care in selecting the members of the validation or verification team in order that the responsible party will not have the opportunity to object.

13. Facts discovered after validation/verification

INTERTEK will consider appropriate actions and obtain sufficient and adequate evidence if events that could materially affect the validation and / or verification statement are identified by the client, the responsible party or any GHG program, after validation and / or verification the statement was issued, including:

- a. If the facts have been adequately expressed in the GHG validation / verification report.
- b. If the validation / verification statement requires a review to modify it.

- c. Treatment of the events with the client, responsible party or GHG program (depending on what applies), as soon as possible.

If the validation / verification statement requires a review, INTERTEK will issue a revised validation / verification report and a similarly modified statement which must detail the reasons for its review.

14. Economic conditions

INTERTEK will establish and communicate its clients the tariffs that are applicable to the v.v. services.

After the quotation approval by the client, INTERTEK will provide the complete verification/validation document package, to begin the v.v. process.

Payments made during the validation/verification process will not be reimbursed to the client under any circumstances.

If it is required to modify the dedication included in the offer within the validation/verification process, INTERTEK will inform the client.

Annex 1: List of applicable verification and/or validation procedure and forms for INTERTEK contracted service/s:

DOCUMENT CODE	NAME
MG-VV-01	Verification and Validation Management System Manual
Annex 1 MG-VV-01	Sustainability Verification and Validation Policy
PG-VV-03	General Verification and Validation Execution Procedure
PG-VV-04	General Complaints and Appeals Procedure
PG-VV-08	General procedure for using intertek logos, labels and marks
PG-VV-12	General Customer Satisfaction Procedure NPS
PG-VV-13	General procedure Glossary
IPG-VV-01	Instructions for the verification of GHG declaration at the organizational level
IPG-VV-02	Instructions for the validation and verification of GHG declarations at project level
IPG-VV-03	Instructions for the verification of carbon footprint of products

FORM CODE	NAME
FPG-VV-03-01	Information for quotation
FPG-VV-03-02	service quotation
FPG-VV-03-05	Report to the client of the v.v. service or findings to AUP or VV with opinion
FPG-VV-03-06	Opinion on the affirmation of environmental information GHG declaration
FPG-VV-04-01	Appeal Form
FPG-VV-04-02	Complaint Form
FPG-VV-08-01	Type of Intertek logos, labels and marks
FPG-VV-08-02	Intertek incident of misuse for logos, labels and marks
FPG-VV-13-01	Terminology Conflict Resolution Form

Annex 2

If is necessary detail Protocols and programs for verification and/or validation GHG services