



SPECIAL REGULATIONS FOR THE VALIDATION, VERIFICATION AND
CERTIFICATION OF EMISSION REDUCTION AND/ OR GHG PROJECTS
under Forest Carbon Partnership Facility/**ART-Trees**

RP-B44-04.02

Approved on 2024-01-24

INDEX

0.	Introduction.....	3
1.	Purpose.....	3
2.	Definitions	3
3.	Management Body	4
4.	Delivery of the validation/verification report and declaration	4
5.	GHG declaration use policy	6
6.	Communication	7
7.	Commitments.....	7
8.	Penalties.....	8
9.	Complaints and claims. Appeals	9
10.	Facts discovered after validation/verification.....	11
11.	Economic conditions	12

1. Introduction

AENOR **Confia S.A.U**, henceforth AENOR, is a commercial company that has its headquarters in Génova Street N° 6, 28004, Madrid.

2. Purpose

1.1 These regulations establish the rules applied by AENOR for the validation and verification of ER programs of greenhouse gases by clients in accordance with the ISO 14064-2: 2019, ISO 14064-3:2019, ISO 14065:2020 , ISO 17029:2019 and FCPF of the World Bank/**ART-Trees**.

1.2 AENOR will issue a validation and/or verification statement in accordance with the requirements of the ISO 14064-3:2019 standard, 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 **ISO and** any other application requirements derived from the programs to which the customer subscribes.

1.3 These regulations are those established by AENOR for the validation and/or verification of the ER programs in accordance with the ISO 14064-2:2019, ISO 14064-3:2019 and ISO 14065:2020.

3. Definitions

For the interpretation of these rules, the definitions contained in the following documents shall apply:

- ISO 14064-3:2019. Greenhouse gases. Part 3: Specification with guidance for validation and verification of declarations on greenhouse gases.
- ISO 14064-2:2019. Greenhouse gases. Specification with guidance at level project for the quantification, monitoring and reporting of the emission reductions or increase in GHG.
- ISO 14065:2020. General principles and requirements for organizations that perform validation and verification of the environmental information.
- ISO 14066:2012. Competence requirements for greenhouse gas validation teams and verification teams.
- ISO 17029: 2019. Evaluation of conformity. General principles and requirements for organizations of validation and verification.

- ART-TREES. TREES Validation and Verification Standard (TVVS) to achieve the Architecture for REDD+ Transactions Program.

Acronyms:

- ART: Architecture for REDD+ Transactions.
- ER: Emission Reductions.
- FCPF: Forest Carbon Partnership Facility.
- FMT: Facility Management Team.
- ISO: International Organization for Standardization.
- TREES: The REDD+ Environmental Excellence Standard.
- UNFCCC: United Nations Framework Convention on climate Change.
- VVB: Validation and Verification Body.

4. Management Body

The management of this particular validation/verification system is entrusted to AENOR's Technical Services, whose contact details are as follows

Address: Génova, 6. 28004 Madrid (España)
Telephone: 914 326 148
E-mail: e-conform@aenor.com or calidad@aenor.com

5. Delivery of the validation/verification report and declaration

4.1. Application

4.1.1 Any client who wishes to validate/verify an ER program may request AENOR to validate and/or verify its ER program in accordance with the ISO 14064-2:2019.

4.1.2 AENOR 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 AENOR's services, shall be made on the form established for this purpose, previously provided by AENOR and duly completed.

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

AENOR

4.1.5 The applicant shall undertake to provide AENOR with the applicable documents necessary to carry out the validation and/or verification.

4.2. Receipt of application

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

4.2.2 If the application is in accordance with that indicated in section 4.1, AENOR will assign it a file number.

4.3. Processing of the application

4.3.1 Once the file has been opened, AENOR will begin the issuing process, which will have the purpose of validating and/or verifying the GHG project/program, evaluating the reasonableness of the assumptions, 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 14064-3:2019.

This validation and/or verification work will essentially comprise

- Documentary review of reports, calculations, etc.
- Visit to the project.
- Preparation of the validation and/or verification report and its corresponding statements.

As a result of the documentary review stage and the visit to the project, AENOR will draw up and deliver a report of findings containing the non-conformities and observations 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 non-conformities against the established requirements and clarifications that the validator/verifier team may have identified.

4.4. Deadline for submission of correction and/or new information to non-conformities and clarifications, respectively.

AENOR

In the offers sent to the clients, the schedule of validation and/or verification activities is established, as well as the estimated times for the client to contribute with corrections and/or clarifications that will allow the closing of the findings raised by the audit team. The client must provide all the necessary evidence required by the auditors for its closure.

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 statement (opinion)

Once the final validation and/or verification report has been drawn up in accordance with the criteria indicated in ISO 14064-3:2019, it shall be submitted for technical review by another person with the same qualifications as the chief auditor and who has not participated in the audit process. Once the technical review has been carried out, the validation and/or verification statement(opinion) shall be issued.

AENOR shall send the following documentation to the clients

1. A validation/verification report
2. A validation/verification statement(opinion), as required by ISO 14064-3:2019, which will contain, in a consolidated form, the validated/verified information and the conclusions regarding the ER program's.

In carrying out a validation or verification, AENOR **will** apply consistent criteria to assess the accuracy, conservativeness, relevance, completeness, consistency and transparency of the information provided.

AENOR carries out the validation and verification process as explained above and during the performance of those processes, AENOR manage all activities related to safeguarding impartiality for GHG Programs.

6. GHG declaration use policy

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

AENOR 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.

AENOR

AENOR 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 programme.

For the FCPF/ART there is no application of trademarks, logos, or labels by AENOR.

7. Communication

The validation/verification team undertakes, as far as feasible, to provide the party responsible for preparing the GHG declaration and supporting information on the GHGs, observations, non-conformities and any other circumstances detected during the review of the documentation provided. In addition, the responsible party shall be informed when a material adjustment to the GHG declaration is made, of the need for such adjustment.

Furthermore, AENOR shall inform the client (if it does not coincide with the responsible party) when in the opinion of the validation/verification team, the responsible party is not responding appropriately within reasonable periods of time.

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

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

7. Commitments

The client is compelled to:

Provide all the necessary information for the elaboration of the offer and the planning of the activity.

The client will deliver to AENOR all the information, documents and files requested by AENOR's validation / verification team. The client undertakes to provide truthful data and information in the application, acceptance of the offer, in the project design document and in the follow-up reports and in any other documentation provided to AENOR.

The client must communicate to AENOR any modifications in the documentation subject to validation/verification. In view of these modifications, where appropriate, it may be agreed to make 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.

AENOR

The client must inform of any changes in the organization (that affect the verification of ER program between the date of prior verification and the date of final verification and whenever they are requested during the verification process.

In the event that the owner of the program under which the project decides to be certified, selects the validation / verification activity for an evaluation of AENOR's performance, the client undertakes to grant the accreditation team the same conditions and access to the site of the project activity than to the verification team.

The client undertakes to respect the independence and professionalism of the AENOR validation / verification team that participates in the validation / verification process of the project activity, and to abide, without reservation, AENOR's decisions regarding the validation / verification process object of this contract and the subsequent checks and controls that are made accordingly.

- The client is obliged to pay all the expenses generated during the validation / verification process contracted here in the amounts, conditions and deadlines established in this offer. AENOR's work will end upon delivery of the final validation / verification report, which includes a validation / verification opinion. The final invoice will be issued at that time, regardless of what the opinion is.

8. Penalties

In case:

- the country participant does not present answers to AENOR's findings (CARs and CLs) 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 AENOR;
- the 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 of more than three months;

AENOR 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 AENOR will be communicated in writing to the FMT/ART Secretariat.

The contractual relationship between the customer and AENOR will automatically expire:

AENOR

- when the registration of the ER program subject to validation/verification takes place;
- by negative validation/verification opinion from AENOR;
- due to the interruption of the process for reasons beyond AENOR's control;
- or by failure to comply with payment obligations on the part of the client;

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

- Mutual agreement of the parties.
- Decision of any of the parties if there were causes that prevented or significantly hindered the execution of the contract, provided that it is 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 AENOR all the fees and expenses corresponding to the services provided until the effective resolution of this contract.

9. Complaints and claims. Appeals

This section describes the system used for the management of any service quality, technical, appeal and litigation (claims) that may be filed by any AENOR customer.

AENOR shall actively cooperate with the client during the management of complaints related to the VVB or complaints received against the GHG project/program raised by stakeholders. The resolution of complaints shall be made available to the client and the Accreditation Body.

The results of the appeal are made available to both client and the Accreditation Body.

AENOR has a documented process for receiving, evaluate and make decisions on appeals.

The process for handling appeals include at least the following:

- a) a description of the process for receiving, investigating, substantiating, the appeal, and deciding the actions to be taken in response;
- b) monitoring and recording of the appeal, including actions to resolve it;
- c) ensure that appropriate action is taken.

AENOR should be responsible for collecting all the information necessary to determine if the appeal is founded.

AENOR

AENOR must confirm receipt of the appeal, and provide the appellant with the outcome and, if applicable, progress reports.

AENOR will provide to any interested party a description of the process to deal appeals. AENOR must be responsible for all decisions during the treatment process of the appeals.

The investigation and decision on appeals must not result in any action discriminatory.

The decision on the appeal must be made, or reviewed and approved, by persons not involved in the decision that is the subject of the appeal in question

Likewise and regarding complaints, AENOR has also a documented process for receiving, evaluate and resolve complaints.

The process for handling complaints includes at least the following:

- a) a description of the process for receiving, substantiating, investigating the complaint, and deciding the actions to be taken in response;
- b) monitoring and recording of the complaint, including actions taken to resolve it;
- c) ensure that appropriate action is taken.

AENOR should be responsible for collect all the information necessary to determine if the complaint is substantiated.

Whenever possible, AENOR should confirm receipt of the complaint, and provide the complainant with the outcome and, if applicable, progress reports.

AENOR will provide to any interested party a description of the process to deal complaint.

AENOR must be responsible for all decisions during the treatment process of the complaints.

Upon receipt of a complaint, AENOR must confirm whether the complaint is related to its validation/verification activities, and if so, you must resolve the complaint.

The investigation and resolution of complaints must not result in any discriminatory action.

The resolution of complaints must be carried out by, or reviewed and approved by, persons who are not involved in the complaint in question. Where resources do not allow for this, any approach alternative must not compromise impartiality.

For the FCPF/ART there is no application of trademarks, logos, or labels.

In any case, the client can not use the assertion of environmental information, opinion, brands, logos or labels in a way that could be misleading to intended users or damaging to the reputation of AENOR

AENOR

The client must ensure that any opinion or report of factual findings that the client has published are communicated in full.

9.1. Service quality complaints

Complaints/appeals about an AENOR validation/verification will be addressed in writing to AENOR's Technical and Quality Management (calidad@aenor.com) who will record the complaints and appeals at least 10 years.

Upon receipt of the claims, AENOR will request the organization that initiated an investigation into the nature of the cause of the non-conformities that could produce it and will ensure that the claim is dealt with in a reasonable time.

AENOR reserves the right to carry out an extraordinary validation/verification as a result of a claim received, for which the claimant must post a bond that covers the anticipated expenses.

Extraordinary validation/verification costs will be charged to the owner or the complaining party based on the result.

If a claim is found to be well founded, AENOR may request the holder to apply the correct actions or to adopt one of the goals set forth in chapter 8.

10. Facts discovered after validation/verification

If after the date of issue new facts or information are discovered that could affect the validation/verification statement with respect to its materiality, AENOR validation/verification must:

- a) communicate the matter as soon as possible to the customer and, as required, to the owner of the Program;
- b) take appropriate action, including the following:
 - 1) discuss the matter with the client;
 - 2) consider whether revision or withdrawal of the validation/verification statement is required.

If the validation/verification statement requires revision, AENOR shall implement the processes to issue a new statement, including the specification of the reasons for the review. This may include repeating the relevant steps of the validation/verification.

AENOR

AENOR may also communicate to other interested parties (e.g., FMT) the fact that confidence in the original statement may now be compromised, considering the new facts or information.

No TREES credits will be invalidated once issued. If an error is found in a previous validation or verification which necessitates either an increase or decrease in emission reductions, the adjustment required shall be made to the total emission reductions in the reporting period being verified when the error was discovered. If the emissions reductions in the current reporting period are insufficient to address the error, the remaining adjustment necessary shall carry over to the next reporting period, and so on, until the error has been fully compensated for.

11. Economic conditions

- 10.1 AENOR will establish and communicate to its clients and petitioners the tariffs that are applicable to them, corresponding to the activities related to the validation and/or verification of project reports.
- 10.2 Payments made during the validation/verification process will not be reimbursed to the requesting organisation under any circumstances.
- 10.3 In the event that it is required to modify the dedication included in the offer within the validation/verification process, AENOR will inform the client for revision of the offer sent.