REGULATION for F-Gas verification

This document has been approved by the Director.

0. HISTORY

This is Edition 1 – 25 March 2019 of the Regulation for F-Gas verification published by IGQ.

1. TERMS AND DEFINITIONS

For the purposes of this document, terms and definitions apply according to the following regulatory and normative documents:

- Directive 2003/87/EC of the European Parliament and of the Council, as applicable
- Regulation (EU) 517/2014 of the European Parliament and of the Council
- UNI EN ISO 14065

The following definitions are specifically recalled:

1.1 **Fluorinated greenhouse gases (F-Gas)**: the hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride and other greenhouse gases that contain fluorine, listed in Annex I of Regulation (EU) 517/2014, or mixtures containing any of those substance;

1.2 **Hydrofluorocarbons or HFCs**: the substances listed in section 1 of Annex I of Regulation (EU) 517/2014, or mixtures containing any of those substances;

1.3 **Perfluorocarbons or PFC**: the substances listed in section 2 of Annex I of Regulation (EU) 517/2014, or mixtures containing any of those substances;

1.4 **Sulphur hexafluoride or SF6:** the substance listed in section 3 of Annex I of Regulation (EU) 517/2014, or mixtures containing any that substance;

1.5 **Mixture:** a fluid composed of two or more substances, at least one of which is a substance listed in Annex I or in Annex II;

1.6 **Tonne(s) of CO_2 equivalent:** a quantity of greenhouse gases, expressed as the product of the weight of the greenhouse gases in metric tonnes and of their global warming potential;

1.7 **F-gas report**: the report submitted on an annual basis within 31 March of each year as per Article 19 of Regulation (EU) 517/2014 and based on Commission Implementing Regulation (EU) 1191/2014;

1.8 **Placing on the market:** supplying or making available to another party in the Union for the first time, for payment or free of charge, or using for its own account in the case of a producer, and includes customs release for free circulation in the Union;

1.9 **Organization**: corporate, company, firm, enterprise, undertaking, entity or institution which own quota to be used for the placing on the market of HFCs and are to the obligations laid down in Article 14 (2) and in Article 19 (6) of Regulation (EU) 517/2014;

1.10 **Misstatement**: an omission, misrepresentation or error in the organization's reported data or included in the annual F-Gas report or in the relevant documentation required by Article 2 (2) of Commission Implementing Regulation (EU) 2016/879;

1.11 **Non conformity**: any act or omission of an act by the organization that is contrary to the requirements of Regulation (EU) 517/2014 and other legal requirements related to the placing on the market of HFCs or equipment containing such F-Gases;

1.12 **Materiality level**: the quantitative threshold or cut- off point above which misstatements, individually or when aggregated with other misstatements, are considered material by the verifier.

1.13 **Material misstatement**: a misstatement that, in the opinion of the verifier, individually or when aggregated with other misstatements, exceeds the materiality level or could affect the treatment organization's F-Gas report by the Competent Authority;

1.14 **Reasonable assurance**: a high but not absolute level of assurance as to whether the organization's F-Gas report and relevant documents are free from material misstatement.

2. GENERAL

2.1 IGQ is an independent, impartial and competent verification and validation body. IGQ is an accredited to perform verification and validation activities according to European Directive 2003/87/EC and subsequent modifications.

2.2 This Regulation describes in detail the mutual responsibilities of the organization and IGQ in relation to the contract they have signed for the service of verification activities.

2.3 Each organization subject to the verification requirements referred to in Article 14 (2) and Article 19 (6) of Regulation (EU) 517/2014 have free access to IGQ verification services without any discrimination and without that financial or other types of undue financial conditions are being implemented.

2.4 Scope of the scheme for verification and validation for the placing on the market of HFCs or equipment containing such F-Gases is:

2.4.1 In case of placing on the market of equipment pre-charged with HFCs:

- the accuracy, correctness and completeness of the data and information contained in the full annual F-Gas report compared to underlying primary data and records of the undertaking, as well as to collected evidence;
- consistency of the declaration(s) of conformity and the related documents with the reports submitted pursuant to Article 19 of Regulation (EU) No 517/2014 and Sections 11, 12 and 13 of the Annex to Implementing Regulation (EU) No 1191/2014;
- the accuracy and completeness of the information contained in the declarations of conformity and the related documents on the basis of the undertaking's records of relevant transactions;
- in case of reference to an authorisation issued in accordance with Article 18(2) of Regulation (EU) No 517/2014, the availability of sufficient authorisations by comparing data in the registry referred to in Article 17 of Regulation (EU) No 517/2014 with documents evidencing the placing on the market;
- where the hydrofluorocarbons contained in the equipment have been placed on the market in the Union, subsequently exported and charged into the equipment outside the Union, the existence of a declaration by the undertaking placing the hydrofluorocarbons on the market in accordance with Article 2(2)(d) of Regulation (EU) No 517/2014, covering the relevant quantities.

2.4.2 In case of placing on the market of bulk F-Gases:

- the accuracy, correctness and completeness of the data and information contained in the annual F-Gas report compared to underlying primary data and records of the undertaking, as well as to collected evidence;
- the availability of a sufficient number of allocated and / or transferred quota by comparing the data contained in the registry as per Article 17 of the Regulation (EU) 2014/517 with documents related to the placing on the market of the produced and/or imported F-Gases;
- consistency of the data related to quota-exempted hydrofluorocarbons contained in Section 5 of the F-Gas report (e.g. hydrofluorocarbons supplied directly to undertakings for export out of the Union) and the transaction documents of such quantities and / or other relevant documents (e.g. buyer's declaration of intended use);
- consistency of data reported in the Section 10 of F-Gas report and relevant transactions documents proving that HFCs have been physically supplied to authorized trading partners importing equipment pre-charged with such F-Gases.

2.5 The activity of verification and validation is conducted at the level of and concerns the individual organization which owns quota to place on the market HFCs or equipment containing such F-Gases.

Verification activities and subsequent validation are intended to ascertain the reliability, reliability, correctness and completeness of the data, their management and reporting, as well as compliance with the relevant legislation.

2.6 IGQ performs the verification and validation activities described in this Regulation in accordance with the requirements of European and national legislation in force, as well as applicable European and international standards.

2.7 IGQ is responsible of all steps of the verification and validation process, as described below.

2.8 IGQ cannot provide any consultancy services to the organization related to activities subject to verification, such as:

- support in and elaboration of data required for the preparation of the F-Gas report;
- development of the F-gas data management system.

All acts, information, records obtained and / or created during the verification and validation service are treated with confidentiality. Only the Competent Authority has free access to any information regarding the verification and validation process.

If disclosure of information is required by this regulation or by other Authorities, IGQ informs the organization, where possible.

Verification and validation are contingent upon payment of the charges according to the defined conditions in the contract.

2.9 It is the responsibility of the organization to ensure compliance with legislation in force for placing on the market HFCs or equipment containing such F-Gases, as well as compliance with all the applicable requirements, with particular reference to the requirements laid down in:

- Regulation (EU) No 517/2014
- Implementing Regulation (EU) 2016/879
- Guidelines of European Commission that are applicable to the placing on the market of bulk HFCs sfusi or equipment containing such F-Gases.

2.10 For the purposes of verification and validation, the organization shall:

- send IGQ in electronic format and / or by alternative means (e.g. websites for sharing documents) the documents listed in Chapter 5 of this Regulation;
- provide IGQ with any other document and / or registration considered relevant for the purposes of the verification and validation activities to be performed;
- provide access to IGQ auditors and technical experts (who may be part of the auditing team, where appropriate) to the sites of the organization where the data, information and / or records required to carry out F-gas verification activities are stored, such as: headquarters and / or other offices of the organization;
- promptly notify IGQ in writing of any non-compliance and / or any request made by the Competent Authority regarding F-Gas requirements applicable to the organization, if relevant to the IGQ verification and validation service.

3. CONTRACTUAL PHASE

3.1 The organization wishing to receive a proposal for the verification and validation service, shall make a specific request, by sending the questionnaire to IGQ (RDO-FGAS form) filled in all its parts.

3.2 The request for the verification and validation service is solely referred to the requesting organization, as specified in paragraph 2.5.

3.3 IGQ, on the basis of the information provided through the questionnaire, submits a contract proposal specifying costs and conditions for the verification and validation service. The verification activities are carried out only after the acceptance of the economic conditions.

The validity of the contract is limited to verification and validation activities related to the reference years specified in the same contract.

3.4 The organization shall formalize the acceptance of the terms and conditions included in the contract proposal and in this Regulation by returning to IGQ the proposal signed by the legal representative.

3.5 After acceptance of the proposal, IGQ:

- send the letter of acceptance of the assignment to the organization;
- request the organization to submit the additional documents listed in Chapter 5 to proceed with the verification process.

3.6 The letter of acceptance specifies the names and roles of the auditors in charge of the verification activities, as well as any technical experts in support of the verification activities, where appropriate.

3.7 The organization has the right to object to the names of the audit team member specified in the letter of acceptance by submitting adequate justification within 3 working days. IGQ analyses the reasons given by the organization and, if founded, replaces the objected members. Otherwise, the audit team is considered confirmed.

3.8 If, as a result of the preliminary analysis and / or also during the verification activities described below, IGQ requires to review the timing for further investigations or verification activities due to a greater complexity than expected or inaccuracy, inadequate or incorrect data, IGQ reserves the right to modify the contractual terms by informing the organization and submitting a revised proposal according to the differences and / or the detected criticalities.

The verification is suspended until the revised contract proposal is accepted by the organization.

Following any revision of the contract, the organization has the right to waive the verification service.

4. VERIFICATION AND VALIDATION PROCESS

4.1 The audit team is made by one or more members. In case of more than one auditor, one member has the role of lead auditor and is in charge of coordinating the team.

4.2 The verification and validation process of the F-gas report involves in general activities conducted both “offsite” and “onsite”. Activities include the following phases.

4.2.1 Preliminary activities

Preliminary activities are aimed at collecting additional documentation and information required to carry out the verification.

Upon receipt of IGQ's acceptance of the assignment, the organization sends the updated documentation to IGQ, as listed in Chapter 5, unless IGQ already has them.

The verification and validation process is suspended until they are fully received.

4.2.2 Strategic analysis

4.2.2.1 The purpose of the strategic analysis is to achieve a deep comprehension of existing operations and procedures at the organization in order to comply with obligations laid down in Articles 14 and 19 of Regulation (EU) No 517/2014 and to assess the likely nature, scale and complexity of the verification tasks, including the sites where documents and information required to complete the verification are stored and made available.

4.2.2.2 The strategic analysis consists of a document review carried out offsite on the basis of:

- documents preliminarily provided by the organization (see Chapter 5)
- materiality threshold (5%)
- any information obtained from previous IGQ verifications or contained in the documentation sent by the organization (e.g. verification report).

If necessary, the organization may be contacted by IGQ for clarification on the documents already delivered to IGQ and / or to provide additional documents and / or information required to complete the strategic analysis.

4.2.2.3 If during the strategic analysis non-compliances or other deficiencies resulting in inaccuracies in F-gas data and information are detected, appropriate findings are reported in a dedicated form and sent by IGQ to the organization.

The organization is required to manage the findings as specified in Chapter 6 of this Regulation.

4.2.3 Risk analysis

4.2.3.1 Following the strategic analysis, IGQ carries out a risk analysis in order to assess the level of reliability and robustness of the existing system at the organization concerning:

- activities related to the data flow (collection, aggregation, processing, archiving) and aimed at submitting the annual F-gas report;
- control activities put in place by the organization to mitigate the risk of errors and misstatements in the data flow management;
- the presence, the collection and archiving means of the documents referred to in Article 2 (2) of Implementing Regulation (EU) 2016/879, in case of importers of equipment pre-charged with HFCs.

The detection risk is defined as a function of a verification risk of 5%, such as to ensure a reasonable level of assurance to issue an opinion statement.

If necessary, the organization may be contacted by IGQ for clarification on the documents already delivered to IGQ and / or to provide additional documents and / or information required to complete the risk analysis.

4.2.3.2 Where appropriate, IGQ revise the risk analysis in case situations are identified that lead to a different assessment of risk elements compared to the initial evaluation.

4.2.3.3 If during the risk analysis non-compliances or other deficiencies resulting in inaccuracies in F-gas data and information are detected, appropriate findings are reported in a dedicated form and sent by IGQ to the organization.

The organization is required to manage the findings as specified in Chapter 6 of this Regulation.

4.2.4 Process analysis

4.2.4.1 The process analysis includes all the verification activities aimed at collecting information and sufficient and adequate evidence supporting the verification conclusion at a reasonable level of assurance.

During the process analysis IGQ conducts the following activities, where relevant:

- verify the implementation and effectiveness of data flow activities, control activities and related procedures;
- verify the accuracy, correctness and completeness of the data and information contained in the full annual F-Gas report compared to underlying primary data and records of the undertaking, as well as to collected evidence;
- verify the consistency of the declaration(s) of conformity and the related documents with the reports submitted pursuant to Article 19 of Regulation (EU) No 517/2014 and Sections 11, 12 and 13 of the Annex to Implementing Regulation (EU) No 1191/2014;
- the accuracy and completeness of the information contained in the declarations of conformity and the related documents on the basis of the undertaking's records of relevant transactions required by Article 2 (2) of Implementing Regulation (EU) 2016/879;
- the availability of sufficient authorisations by comparing data in the registry referred to in Article 17 of Regulation (EU) No 517/2014 with documents evidencing the placing on the market;
- where the hydrofluorocarbons contained in the equipment have been placed on the market in the Union, subsequently exported and charged into the equipment outside the Union, the existence of a declaration by the undertaking placing the hydrofluorocarbons on the market in accordance with Article 2(2)(d) of Regulation (EU) No 517/2014, covering the relevant quantities.

4.2.4.2 The process analysis usually involves activities conducted:

- "onsite", by carrying out one or more site visit as described below;

and / or

- "offsite", by the review of documents and records provided by the organization.

If necessary, the organization may be contacted by IGQ for clarification on the documents already delivered to IGQ and / or to provide additional documents and / or information required to complete the process analysis.

4.2.5 Site visit

4.2.5.1 In general, IGQ always performs a site visit. The site visit is mandatory in the following cases:

- IGQ conducts the verification of the organization for the first year
- presence of uncorrected findings during the previous verification
- in case the organization imports HFCs (in bulk or pre-charged in equipment) corresponding to a value greater or equal to 50.000 $tCO_{2,eq}$

If the organization does not fall into the previous cases and wishes to derogate from the site visit, it must request it in writing to IGQ, which will evaluate on a case by case basis, by analyzing the relevant risks and checking that all the documents necessary for the verification can be remotely made available to IGQ or through alternative methods. The decision is communicated by the IGQ to the organization and, in case of refusal, it is adequately justified.

The dates of the site visit are directly agreed between the lead auditor and the organization and communicated to IGQ.

4.2.5.2 Prior to the visit, the IGQ sends the organization the site visit plan with the following information:

- site visit date(s)
- verification activities to be conducted and time scheduling
- names of the audit team members

- reference persons of the organization
- additional information useful for the visit

4.2.5.3 In order to conduct a proper site visit, the organization shall ensure:

- the findings communicated by IGQ following the strategic and / or risk analysis are managed according to Chapter 6;
- all records, data and information requested are made available to the audit team;
- the audit team is allowed free access to all relevant areas for the conduction of the verification and validation activities;
- the audit team is assisted during the audit by competent personnel of the organization;
- all necessary measures are put in place to ensure that the audit team may conduct activities specified in the audit plan in a safely manner, in compliance with all applicable regulatory requirements.

4.2.5.4 Before the beginning of the verification, the audit team holds a meeting with the management of the organization in order to:

- introduce the audit team and explain the assessment procedure;
- establish an official channel of communication with the organization's management;
- clarify any doubts by answering specific questions;
- underline the commitment to confidentiality regarding processes, procedures, records and measures of environmental effects to be examined during the audit.

4.2.5.5 The site visit includes at least the following activities:

- assessment of the removal of any findings (misstatements, non conformities and / or recommendations) found in the previous audit;
- assessment of the removal of any findings (misstatements, non conformities and / or recommendations) found during the strategic and /or risk analysis;
- verification of the actual registration of the organization on the F-gas portal and the European Registry (HFC registry);
- verification of the correct application of data flow management procedures and related control activities implemented by the organization;
- verification that F-Gas data are free of material misstatements;
- direct observation on the HFC registry of sufficient quota for placing HFC on the market in the reference year subject to verification;
- verification of the consistency of data values of HFCs placed on the market in the F-Gas report (imported and / or produced) and primary and aggregated data contained in supporting documents of the organization;

In case the organization is an importer of equipment pre-charged with F-gas, the site visit also includes:

- verification on a sampling basis of declarations of conformities and relevant documents as per Article 2 of Implementing Regulation (EU) 2016/879 in order to assess:
  - consistency of the above documents between them;
  - consistency with other data and documents (i.e. packing list, SAD / customs declaration documents, invoices, labelling, product technical sheets)

In case the organization is an importer or producer of bulk F-Gases, the site visit also includes:

- verification of the consistency of data values reported in Section 5C of the F-Gas report (i.e., HFCs hydrofluorocarbons supplied directly to other undertakings for export out of the Union) and the transaction documents of such quantities or other equivalent documents;
- in case of quota-exempted HFCs reported in Section 5 (other than 5C above), verification of existing documented proof that these gases are actually used for the stated purposes;
- for organizations having received their quota exclusively on the basis of a declaration pursuant to Article 16(2) of Regulation (EU) 517/2014 (New Entrants Reserve), verification of existing documented proof that quantities of HFCs reported in Section 10 have been physically supplied to authorized trading partners importing equipment pre-charged with such F-Gases.

4.2.5.6 At the end of the site visit, the audit team elaborates the findings and determine the audit conclusions.

In the closing meeting the audit team informs the organization’s representatives of the findings, if any.

The representatives of the organization may seek all necessary clarifications and, if they do not agree with the audit findings and / or conclusions, may express their objections.

The findings and any objections expressed by the organization are recorded by the audit team leader and submitted to IGQ.

If one or more of the findings of the audit team are subsequently modified by IGQ, a written notice will be sent to the organization.

4.2.5.7 The organization is required to manage the findings as specified in Chapter 6 of this Regulation.

IGQ may then proceed to a new visit, partial or total.

4.2.5.8 If the organization does not correct / resolve the findings and does not implement the necessary corrective actions prior to the issuing of the verification report by IGQ, these findings are included in the verification report and may affect the final opinion statement of the verification.

4.2.6 Offsite activities

4.2.6.1 The offsite activities of the process analysis include:

- all activities usually conducted during the site visit in case of derogation of the visit according to paragraph 4.2.5.1;
- assessment of evidences of resolution of audit findings, if any, sent by the organization to IGQ (see Chapter 6 of this Regulation);
- the validation of data reported in the F-Gas report for the reference year subject to verification as regard their values and and correctness and completeness in the compilation. This activity is conducted after the delivery of the F-Gas report to IGQ in its final version. If the organization does not provide IGQ with the final version, IGQ suspends the verification and validation process and the team leader does not complete this document is received (see Chapter 5 of this Regulation);
- any other assessment that has not been concluded during the site visit.

4.2.7 Verification report

4.2.7.1 At the end of the process analysis the audit team leader prepares the verification report.

4.2.7.2 The verification report provides a description of any misstatements and / or non-conformities detected during the verification activities, including those related to previous audits and not solved by the organization.

The audit report may also include opportunities for improving F-Gas data management and control processes.

4.2.7.3 The verification report includes one of the following verification statement:

A. Satisfactory statement, in case the F-Gas report is free from material misstatements or non conformities and the verification activities have been conducted without limitation. In this case the verification report may include non material misstatements, non conformities and / or recommendations.

B. Unsatisfactory statement, if one of the following occurs:

B.1. material misstatements or non conformities have been detected, but not resolved prior the issuing of the verification report;

B.2. the verification scope is too limited and IGQ could not obtain sufficient evidence to state with reasonable assurance that the F-Gas data, including those contained in the F-Gas report, are free from material misstatements;

B.3. non-conformities (individual or combined) do not provide sufficient clarity and prevent the audit team leader from stating with reasonable assurance that the F-Gas data, including those contained in the F-Gas report, are free from material misstatements.

4.2.8 Independent review

4.2.8.1 Prior to its finalization and formal issue, the verification report, together with all the verification documentation produced by IGQ for the individual organization referred to in paragraph 2.5, shall be subject to an independent review by a qualified person for that purpose and who has not participated in any verification activities subject to review;

4.2.8.2 Following the independent review and its positive conclusion, IGQ submits the verification report certified and electronically signed by the Legal Representative of IGQ within the statutory deadlines for its submission to the competent authority (March 31 or June 30 of each year).

4.2.8.3 The organization shall submit the F-gas report and its related verification report to the competent authority within the time limits laid down in Regulation (EU) 517/2014.

4.2.8.4 The verification report refers to a single calendar year of emissions. Validation has no time limit.

5. DOCUMENTATION TO BE PROVIDED TO IGQ

5.1 In order to allow the verification and validation activities, the organization provides IGQ in electronic format by mail or through alternative methods (e.g., document sharing sites) the documents listed in the following Table. The Table specifies for each document at what time of the the verification process should be provided to IGQ and any additional notes. If the documents are not delivered at the times indicated, the verification and validation process will remain suspended until they are received.

Documents to be provided following the acceptance of the assignment by IGQ

Document description	When	Notes
Contract proposal signed for acceptance by the legal representative of the organization	Acceptance of the contract proposal (paragraph 3.5 of this Regulation)	-
Full F-Gas report of the previous reference year (all applicable Sections)	Acceptance of the assignment by IGQ (paragraph 4.2.1) and prior to the site visit	To be provided unless IGQ has already acquired it (e.g. during previous audit)
Verification report of the previous reference year	Acceptance of the assignment by IGQ (paragraph 4.2.1) and prior to the site visit	To be provided unless IGQ has already acquired it (e.g. during previous audit)
Questionnaire FG00 filled in	Acceptance of the assignment by IGQ (paragraph 4.2.1) and prior to the site visit	-
Existing procedures for data flow management (from primary data to final values reported in the F-Gas report)	Acceptance of the assignment by IGQ (paragraph 4.2.1) and prior to the site visit	To be provided if documented
Existing procedures for the control of data flow process and data quality assurance	Acceptance of the assignment by IGQ (paragraph 4.2.1) and prior to the site visit	To be provided if documented
Primary and aggregated data, records and supporting documents, such as (but not limited to): - Declarations of conformity (for importers of equipment pre-charged with HFCs) - Documents requested by applicable EU legislation for customs clearance and placing on the market of bulk HFCs or equipment containing such F-Gases (SAD, packing list, invoices, etc.) - Documents as per Article 2 of Implementing Regulation (EU) 2016/879 for importers of equipment pre-charged with HFCs - Production reports, invoices (for producers of bulk F-Gases) - Documented proof for reported quota-exempted HCFs (for producers and / or importers of bulk F-Gases) - Transaction documents proving physical supply to trading partners importing equipment pre-charged with HFCs (for producers and / or	During site visit (if any) or upon acceptance of the assignment by IGQ	-

importer obtaining quota from New Entrants Reserve)		
F-Gas report of the reference year subject to verification	During site visit (if any) or prior the issuing of the verification report	F-Gas report, as soon as it is finalized, must be immediately provided to IGQ and in any case in a timely manner to prepare the verification report.
Any additional documents and / or records required to plan and conduct the verification activities, such as: – Calculating form of greenhouse gases in terms of CO2eq	Site visit or during process analysis	To be provided if requested

6. MISSTATEMENTS, NON CONFORMITIES AND RECOMMENDATIONS

6.1 IGQ provides a written description of every misstatement and/or non conformity found during the audit using a specific form.

6.2 After receiving the form, the organization decides whether to remove/correct the individual misstatements and/or non-conformities before receiving the final audit report, according to the significance of the findings. In this case, the organization undertakes to:

a. promptly remove/correct the reported non conformities and misstatements;

b. provide evidence of removal/correction of non-conformities and/or misstatements within the following timelines:

- during the site visit of IGQ auditors in case of findings communicated following the offsite preliminary activities (e.g. strategic analysis and / or risk analysis)
- within 5 working days of the closing of the site visit, or more limited times specified by IGQ in case of special urgency, if the findings were detected during the site visit.

6.3 IGQ evaluates the corrections proposed by the organization on the form and the documentary evidence sent by the organization and:

- in the event of a positive outcome of the assessment, IGQ reports non-conformities and/or misstatements as resolved in the internal documentation of the audit and does not include them in the verification report;
- in the event of a negative outcome of the assessment, IGQ informs the organization of the reasons for the negative outcome. Non-conformities and/or misstatements are included in the verification report. The verification statement shall be issued in a manner consistent with the materiality attributed to the misstatements and/or non-conformities as specified in paragraph 4.2.7.

6.4 If the misstatements and/or non-conformities reported during the audit are not dealt with and, where applicable, their cause is not removed from the organization in due time for issuing the verification report, the findings are included in the verification report and a verification statement is issued in a manner consistent with their materiality.

6.5 The correction / resolutions of the findings included in the verification report (misstatements, non-conformities, recommendations) will be evaluated during the audit to be carried out for the subsequent reference year.

7. PUBLICATIONS

7.1 The organization may:

- make public, by whatever means, the outcomes of the verification and validation activities conducted by IGQ;
- publish the IGQ verification reports as long as they are published in their entirety.

8. NON VALIDATION CASES

8.1 IGQ does not validate the verified F-Gas data and report in the following cases:

- the organization refuses or obstructs the audits or deny access to the information necessary to carry out verification and validation;
- the organization omits to meet its financial obligations towards IGQ;

- the company to which the organization belongs to has, in the meantime, been declared bankrupt.

9. SPECIAL VERIFICATIONS

9.1 If, following a verification and issuance of the related verification report, third party claims are received or IGQ, the organization itself or third parties discover facts that could affect the statement in the verification report, IGQ will promptly inform the organization of the situation to justify the need to repeat part or all of the verification activities in light of the situation.

9.2 If the organization agrees, IGQ will repeat the necessary verification activities in accordance with the applicable rules specified in this Regulation, from the contractual stage to the issue of the revised verfication report. The reason for the revision will be reported in the above-mentioned documents which will be validated again.

9.3 If the organization objects to the repetition of the verification activities requested by IGQ, the organization must withdraw and not use the verification report in any way. Where appropriate, IGQ reserves the right to inform the competent authority of the situation, motivating the inadequacy of the report already issued, and informing the organization at the same time.

9.4 In cases of particular urgency, if requested by the peculiarity and the criticality of the situation found, IGQ may conduct site visits without notice. In this case, the organization is notified of the visit with no more than three days notice with written communication by fax or other electronic means. The communication will contain the information necessary for conducting the verification, including starting and closing date, time, composition of the audit team and its extension. In such cases the organization can not object to the members of the team.

10. MODIFICATIONS OF LEGAL REQUIREMENTS

10.1 Changes to the verification and validation process may be necessary when:

- the European Union or the national legislator modifies the reference rules;
- the European Union or the national legislator modifies the reference rules regulating the activities of verification bodies.

10.2 In case of regulatory changes, IGQ:

- provides adequate information to the organization on the revised verification and validation services;
- if necessary, verifies that the organization makes any necessary changes within the time periods provided for by the law.

11. APPEALS AND COMPLAINTS

11.1 Appeals against the decisions of IGQ relating to the issue, suspension or withdrawal of the certification shall be addressed to the Director of IGQ, who is required to take them into consideration in accordance with IGQ procedures.

11.2 Complaints relating to the activities of the auditors or of the Technical Staff shall be addressed to the Director of IGQ, who will handle such complaints in accordance to the procedures of IGQ.

11.3 Complaints received by customers or other stakeholders of certified organizations may imply extraordinary audits.

12. CIVIL LIABILITY

IGQ does not assume any liability for any non compliance with applicable provisions of European Union law, national or local laws or technical standards regarding environmental controls and the fulfillment of obligations under these provisions of law or rules.

The legal entity owner of the organization remains solely responsible for the conformity of its activities with applicable legislation. The verification and validation carried out by IGQ constitutes neither a declaration nor a guarantee by IGQ that the organisation complies with legal obligations and requirements except for as expressly provided for by Regulation (EU) 517/2014.

13. ARBITRATION

Any dispute arising between IGQ and the organization in connection with the interpretation and application of this Regulation, with the exception of disputes deriving from the payment of fees and expenses due to IGQ, which will be settled by a Court of Justice, will be submitted to a board of three arbiters, appointed by the President of the Court of Milano.

The board of arbiters will make its decisions informally though admitting the principle of cross-examination.

The board will meet in Milano and the arbitration will be informal and legally binding.

14. REGULATION (EU) 2016/679 GDPR

IGQ, in its capacity as independent Data Controller of the personal data of individuals belonging to the client company, guarantees compliance with the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 concerning the protection of natural persons with regard to to the processing of personal data, as well as to the free circulation of such data (GDPR.)

IGQ's privacy policy and the information to be provided to interested parties are on the IGQ website at www.igq.it/privacy.

The organization undertakes to provide, in the name and on behalf of IGQ, the aforementioned privacy information to all its employees and collaborators.