



GHG Validation and Verification

Publicly Available Information

Ryder Scott Company, L.P. (Ryder Scott) maintains this publicly available information describing the scope and process of its greenhouse gas (GHG) validation and verification services. This information is intended for clients, responsible parties, intended users, registries, regulators, accreditation bodies, and other interested parties.

Document Control

Item	Current Information
Document title	GHG Validation and Verification - Publicly Available Information
Owner	Sustainable Energy Manager
Public location	Ryder Scott website
Revision date	2026-05-24
Review frequency	At least annually and whenever the VVB scope, program approval status, applicable standards, or accreditation requirements change.
Records	Evidence of review and changes is retained in Ryder Scott's controlled management system.

1. Accreditation and Program Approval Status

Ryder Scott is seeking accreditation from ANAB under ISO 14065:2020 and ISO/IEC 17029:2019 for defined GHG validation and verification activities. Until accreditation is granted, Ryder Scott does not claim ANAB accreditation for GHG validation or verification services.

After accreditation is granted, any reference to ANAB accreditation shall apply only to the specific scope granted by ANAB. Accreditation does not imply that ANAB has certified, verified, approved, or endorsed any Ryder Scott client, responsible party, project, product, facility, organization, GHG statement, environmental information statement, or environmental claim.

Program approval, registry acceptance, or scheme recognition applies only where such approval, acceptance, or recognition has been granted by the applicable program or registry and only for the scope granted by that program or registry. Ryder Scott shall not represent approval, recognition, or accreditation outside the scope granted.

2. Validation and Verification Activities Offered

Ryder Scott offers or intends to offer, subject to applicable accreditation, program approval, registry acceptance, and client requirements, the following GHG validation and verification activities:

- Organization-level GHG inventory verification;
- Project-level GHG validation;
- Project-level GHG verification;
- Validation or verification of environmental information statements within the scope of applicable standards, programs, methodologies, regulations, and contractual requirements;
- Reports of factual findings for agreed-upon procedures engagements, where applicable and contractually defined.

Ryder Scott performs validation and verification activities only when Ryder Scott has determined that the applicable program exists or can be established, the criteria are suitable, the required competence is available, impartiality risks are acceptable and controlled, and the engagement can be performed in accordance with applicable standards, program requirements, and Ryder Scott procedures.

3. Requested ANAB VVB Scope

The following table summarizes the ANAB sector groups for which Ryder Scott is seeking accreditation. Until accreditation is granted, this table describes the requested scope and shall not be represented as an accredited scope. The table shall be revised when ANAB grants, denies, suspends, reduces, or modifies the scope.

Level	Sector group	Activity
Project level	1 - GHG emission reductions from fuel combustion	Validation and verification
Project level	2 - GHG emission reductions from industrial processes (non-combustion, chemical reaction, fugitive, and other)	Validation and verification
Project level	4 - Carbon Capture and Storage	Validation and verification
Organization level	1 - General	Verification
Organization level	3 - Power Generation	Verification
Organization level	5 - Mining and Mineral Production	Verification
Organization level	7 - Chemical Production	Verification
Organization level	8 - Oil and gas extraction, production, and refining, including petrochemicals	Verification

4. Applicable Standards, Criteria, and Programs

Ryder Scott conducts validation and verification activities against the standards, criteria, methodologies, regulations, and program requirements defined for each engagement. Applicable criteria are agreed with the client during pre-engagement and contract review and are identified in the validation or verification plan and final statement.

Activity	Applicable standards/criteria	Applicable programs or schemes	Status/limitation
Organization-level GHG inventory verification	ISO 14064-1; ISO 14064-3; ISO 14065; ISO/IEC 17029; ISO 14066; GHG Protocol Corporate Standard; GHG Protocol Scope 2 Guidance; GHG Protocol Scope 3 Standard; applicable regulatory, program, or client criteria.	GHG Protocol-based reporting; U.S. EPA 40 CFR Part 98; Canadian federal or provincial GHG reporting programs; IPIECA/API/IOGP petroleum industry guidance; other applicable regulatory or client criteria.	Performed only where scope, competence, impartiality, criteria, and program requirements are satisfied. ANAB accreditation is not claimed until granted.
Project-level GHG validation	ISO 14064-2; ISO 14064-3; ISO 14065; ISO/IEC 17029; ISO 14066; applicable methodology and program criteria.	Ryder Scott is listed/approved/accepted for specific BCarbon and ZeroSix activities within the applicable program scope. Other programs or registries apply only where required approval, recognition, or acceptance has been granted.	Program approval or registry acceptance is claimed only where granted and only for the granted scope. ANAB accreditation is not claimed until granted
Project-level GHG verification	ISO 14064-2; ISO 14064-3; ISO 14065; ISO/IEC 17029; ISO 14066; applicable methodology and program criteria.	Ryder Scott is listed/approved/accepted for specific BCarbon and ZeroSix activities within the applicable program scope. Other programs or registries apply only where required approval, recognition, or acceptance has been granted.	Program approval or registry acceptance is claimed only where granted and only for the granted scope. ANAB accreditation is not claimed until granted
Agreed-upon procedures/reports of factual findings	ISO 14065 and applicable contractual, regulatory, or program requirements.	Only where the program, criteria, and contract permit the engagement type.	Reports of factual findings are not validation or verification opinions unless expressly defined as such by the applicable program and engagement.

5. Validation and Verification Process

Ryder Scott's GHG validation and verification process is designed to ensure impartiality, competence, evidence-based assessment, methodological rigor, and traceable decision-making. The general process includes the following activities:

1. Inquiry and preliminary understanding of the proposed claim, GHG statement, responsible party, intended users, applicable program, criteria, period, boundary, and requested level of assurance.
2. Pre-engagement review, including confirmation that an applicable program exists or can be established, the claim is understood, the criteria are suitable, the requested scope can be performed, required resources and competence are available, and impartiality risks are acceptable and controlled.
3. Contract review and execution of an engagement agreement defining the scope, objectives, criteria, materiality, level of assurance, responsibilities, access requirements, confidentiality, use of reports and marks, and applicable program requirements.
4. Selection and authorization of a competent and impartial validation or verification team, including the Team Leader, validators or verifiers, technical specialists where required, peer reviewer, and independent reviewer.
5. Planning, including strategic analysis, risk assessment, materiality assessment, sampling approach, site-visit or remote-assessment approach, evidence-gathering plan, schedule, and communication plan.
6. Evidence gathering, including data review, document review, interviews, recalculations, source checks, control checks, site visits, or remote assessment where applicable, and documentation of findings.
7. Evaluation of evidence and findings, including assessment of misstatements, nonconformities, limitations, unresolved issues, and whether sufficient and appropriate evidence supports the validation or verification conclusion.
8. Preparation of the validation or verification report, opinion, statement, or report of factual findings, as applicable to the engagement type and program requirements.
9. Independent review by personnel different from those who performed the validation or verification execution.
10. Decision on whether to confirm the claim or environmental information statement, followed by issuance or non-issuance of the applicable validation or verification statement, opinion, report, or report of factual findings.
11. Records retention in accordance with Ryder Scott procedures, contractual requirements, and applicable program or accreditation requirements.
12. Evaluation and response to facts discovered after issuance, where applicable.

6. Impartiality Statement for GHG Validation and Verification Activities

Ryder Scott understands the importance of impartiality and objectivity in carrying out GHG validation and verification activities. Ryder Scott is responsible for the impartiality of its validation and verification activities and shall not allow commercial, financial, or other pressures to compromise impartiality.

Ryder Scott monitors its activities, relationships, personnel relationships, and engagement circumstances to identify threats to impartiality. If a threat to impartiality is identified, Ryder Scott eliminates or minimizes the threat so that impartiality is not compromised. Threats to impartiality may include self-interest, self-review, familiarity, intimidation, financial pressure, commercial pressure, or other circumstances that could affect objective decision-making.

Under no circumstances will Ryder Scott offer or provide both consultancy and validation or verification for the same claim from the same client. Ryder Scott's validation and verification services shall not be marketed or offered as linked to the activities of any consulting organization. Ryder Scott will respond to inappropriate links or announcements by any consultancy organization stating or implying that validation or verification would be simpler, easier, faster, or less expensive if Ryder Scott or a specified consultancy organization were used.

Ryder Scott maintains internal controls, independent review, and impartial oversight to support impartial decision-making. The Impartiality Oversight Panel is an internal Ryder Scott control function. The Impartiality Committee is independent of Ryder Scott VVB operations and provides balanced consultation on matters affecting impartiality, including openness and public perception. The Impartiality Committee does not perform validation or verification work and does not participate in commercial decisions for VVB engagements.

7. Competence and Operational Control

GHG validation and verification activities are performed by competent personnel authorized for their assigned functions. Ryder Scott assigns team members based on the engagement scope, applicable sector, program criteria, required technical competence, validation or verification competence, and impartiality requirements.

Houston is Ryder Scott's headquarters and central control location for GHG validation and verification operations. Denver and Calgary personnel may participate in GHG validation and verification activities only under Ryder Scott's documented operational controls, competence authorization, impartiality controls, records controls, and management oversight. Ryder Scott's GHGVV Manual and Quality and Environmental Assurance Management System apply to all Ryder Scott offices involved in GHG validation and verification activities.

8. Use of Ryder Scott Reports, Opinions, Statements, and Marks

Clients shall not use Ryder Scott's environmental information statements, validation or verification opinions, validation or verification reports, reports of factual findings, marks, logos, labels, symbols, name, or accreditation status in a manner that could mislead intended users or impair the reputation of Ryder Scott.

Any public reference to Ryder Scott shall be limited to the specific claim, GHG statement, reporting period, organizational or project boundary, applicable program, criteria, level of assurance, and scope that Ryder Scott validated or verified. Any reference shall be accurate, complete, traceable to the issued Ryder Scott validation or verification statement, and shall not

imply product certification, facility certification, certification of the client organization, certification of a management system, regulatory approval, or endorsement by Ryder Scott beyond the specific validation or verification opinion issued.

Any reference shall not state or imply that ANAB has certified, verified, approved, or endorsed the client, responsible party, project, product, facility, organization, GHG statement, environmental information statement, or environmental claim.

Any Ryder Scott opinion, report, statement, or report of factual findings made public by a client shall be communicated in its entirety and shall include the date of issuance, applicable program or criteria, scope, boundary, period, level of assurance, limitations, qualifications, and findings as issued. Partial excerpts, summaries, graphics, press releases, website statements, investor disclosures, marketing statements, or other communications shall not alter, omit, or misrepresent the meaning of the statement, opinion, limitations, qualifications, level of assurance, criteria, scope, findings, or conclusions.

The ANAB logo is for use solely by ANAB. The ANAB logo shall not be used by Ryder Scott, Ryder Scott clients, responsible parties, intended users, or any other entity. After accreditation is granted, Ryder Scott may use the applicable ANAB accreditation symbol only while Ryder Scott remains accredited and in good standing, only within the specific accreditation program and scope granted by ANAB, and only in accordance with ANAB requirements.

Questions regarding the use of Ryder Scott reports, opinions, statements, marks, logos, labels, symbols, name, or accreditation status may be directed to info1@ryderscott.com.

9. Complaints and Appeals Process

9.1 Complaints

Ryder Scott maintains a complaints process to receive, evaluate, investigate, decide, and take corrective action on complaints relating to GHG validation and verification activities for which Ryder Scott is responsible. The complaints process is handled confidentially and shall not result in discriminatory action against the complainant.

Complaints shall be submitted to Ryder Scott's designated GHG Validation and Verification Complaints and Appeals Coordinator by email to info1@ryderscott.com with the subject line "GHG Validation and Verification Complaint" or by written notice to Ryder Scott Company, L.P., 1100 Louisiana Street, Suite 4600, Houston, Texas 77002-5294, Attention: GHG Validation and Verification Complaints and Appeals Coordinator.

A complaint should include the complainant's name and contact information, the engagement or matter involved, the details and nature of the complaint, supporting information, and a suggested resolution if applicable.

Ryder Scott will review the complaint to determine whether it relates to validation or verification activities for which Ryder Scott is responsible. Ryder Scott will acknowledge receipt, describe the process for handling the complaint, assign qualified personnel independent of the disputed activity, investigate the complaint, communicate the outcome, and retain records. Complaints shall not be assigned for review or decision to personnel who performed, reviewed, or approved the validation or verification activity that is the subject of the complaint.

9.2 Appeals

Ryder Scott maintains an appeals process for clients or appellants who disagree with a validation or verification decision or who are dissatisfied with the outcome of a complaint decision. The appeals process is handled confidentially and shall not result in discriminatory action against the appellant.

Appeals shall be submitted to Ryder Scott's designated GHG Validation and Verification Complaints and Appeals Coordinator by email to info1@ryderscott.com with the subject line "GHG Validation and Verification Appeal" or by written notice to Ryder Scott Company, L.P., 1100 Louisiana Street, Suite 4600, Houston, Texas 77002-5294, Attention: GHG Validation and Verification Complaints and Appeals Coordinator.

An appeal should include the appellant's name and contact information, the engagement or decision involved, the details and nature of the appeal, supporting information, and a suggested resolution if applicable.

Ryder Scott will acknowledge receipt, describe the process for handling the appeal, assign qualified personnel independent of the disputed activity, review the appeal, communicate the outcome, and retain records. Appeals shall not be reviewed or decided by personnel who performed, reviewed, or approved the validation or verification activity that is the subject of the appeal.

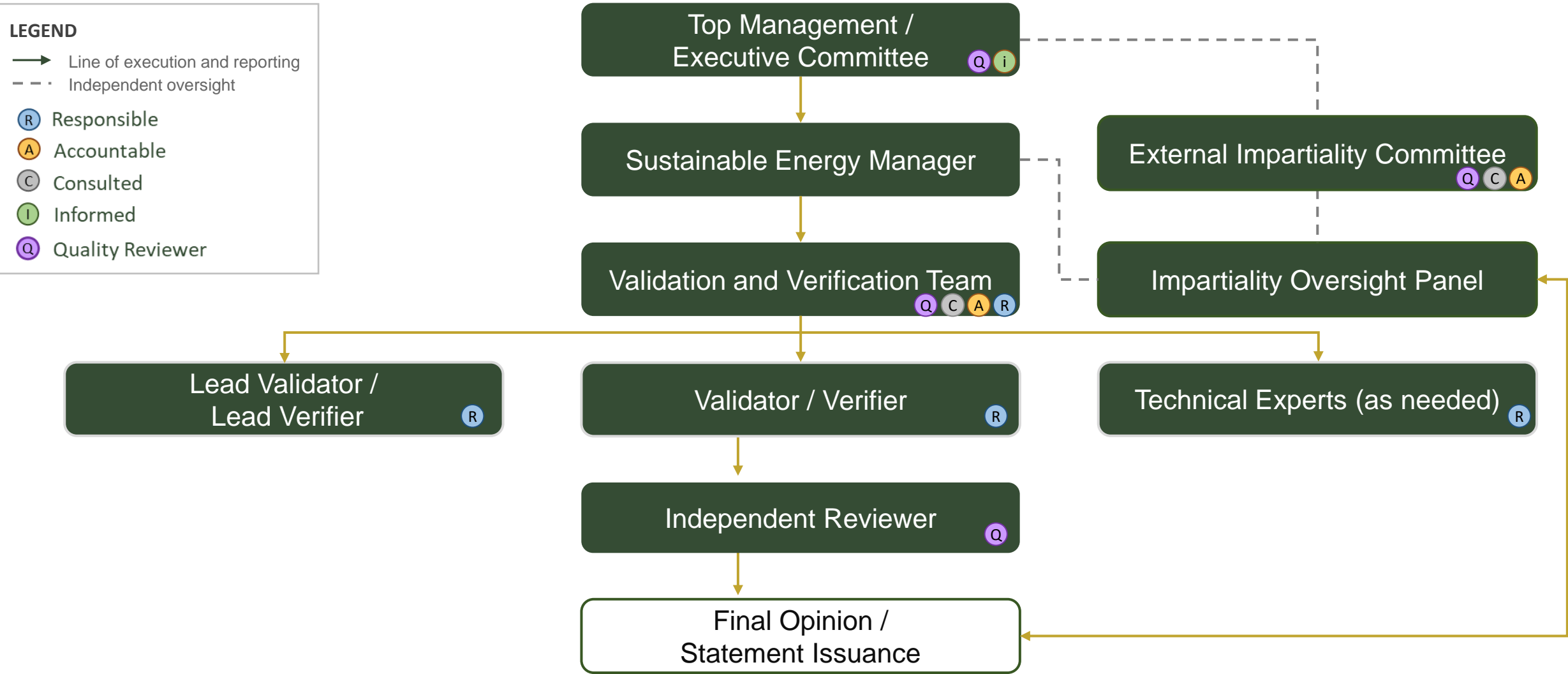
Where applicable, if the appellant remains dissatisfied after completion of Ryder Scott's appeal process and the matter relates to an accredited or program-approved activity, the appellant may raise the matter with ANAB or the applicable program owner in accordance with their requirements.

10. Review and Maintenance of Public Information

The Sustainable Energy Manager shall review this publicly available information at least annually and whenever Ryder Scott's VVB scope, accreditation status, program approval status, applicable standards, or ANAB requirements change. Evidence of review, approval, and changes shall be retained in Ryder Scott's controlled management system.

This public information is not intended to publish confidential client information, validation or verification workpapers, internal audit records, management review records, personnel competence records, or other controlled records. Such information is retained and controlled in accordance with Ryder Scott procedures, contractual requirements, accreditation requirements, and applicable program requirements.

Ryder Scott – Validation and Verification Body (VVB) Organizational Structure



Operational Notes:

- Houston is the central VVB operational-control location. Denver and Calgary may provide authorized VVB personnel under Houston control.
- The Sustainable Energy Manager may also serve as Lead Validator or Lead Verifier when authorized, competent, and free from unresolved impartiality restrictions. When serving in an execution role, the Sustainable Energy Manager shall not serve as Independent Reviewer / Decision Maker for the same engagement.
- The Independent Reviewer is an executive committee member who is independent and not part of the project execution