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1.1 Summary of Revisions

Version 1	10 th June, 2020	Approved by Afure Onekpe
Version 2	24 th March, 2021	Approved by Afure Onekpe



1.2 Management Philosophy and Policy

MICONE has a track record of consistently delivering environmental, regulatory and sustainability projects in a flexible and agile fashion based on the changing needs of our clients and ever-evolving context. Our approach is low-key, collaborative and based on experience. We strive to understand the needs of our client, assign objectives, and to apply appropriate controls for scope, budget, schedule, and quality. We work closely with clients to foster consistent and efficient completion of project tasks, while maintaining flexibility to specific client requirements.

We do this through scheduling regular meetings, sending structured meeting agendas and following up on action items, and periodically updating a simple project chart to keep projects on schedule. We use our accounting reports to closely control cost and ensure that we are sufficiently funded through to the end of the contract. These reports provide early warnings of cost overrun to give an opportunity to both the client and our Team Project Manager to agree on corrective measures.

MICONE retains authority and responsibility for its validation or verification activities, decisions, and validation or verification statements. Our management philosophy is built on a solid foundation to ensure that our teams deliver consistent, high-quality report.

MICONE shall establish, implement, and maintain a documented management system that can support and demonstrate the consistent achievement of the requirements of the international Standard and includes the following elements:

- management system policy,
- control of documents,
- control of records,
- internal audits
- corrective actions
- preventive actions
- management review
- The documented management system shall include the maintenance of associated records.

1.3 Document Control Policy

MICONE control the documents we produce and receive from our employees, clients, and stakeholders.

- We will approve documents for adequacy prior to issue.
- We will review, update as necessary, and re-approve documents.
- We will Identify the changes and current document revision status.
- We will make relevant documents available at points of use.
- We will ensure that the documents remain legible and readily identifiable.
- We will identify external documents and control their distribution.
- We will prevent obsolete documents from unintended use.
- We will apply suitable identification if obsolete documents are retained.

1.4 Record Keeping Policy

All records and reports will be kept and responsibly managed as required by law or the governing bodies. Including:

- Identification of the records
- Storage of the records
- Protection of the records
- Retrieval of the records
- Retention of the records
- Disposition of the records
- Keeping the records legible, readily identifiable, and retrievable.

Micone maintains and manages records of its validation or verification activities including application information and validation or verification scopes, justification for how validation or verification time is determined, confirmation of the completion of validation or verification activities, including findings and information on material or non-material discrepancies, validation or verification statements, and records of complaints and appeals, and any subsequent correction or corrective actions. We maintain validation or verification records securely and confidentially, including during their transport, transmission, or transfer. We also retain validation or verification records in accordance with GHG programme, contractual, legal, or other management system requirements. MICONE shall maintain validation or verification records in conformity with 7.5 and the requirements of ISO 14064-3:2006, 4.10.

1.5 Internal Audit Policy

MICONE have selected the attributes listed below because they demonstrate to an external audience that, at a minimum, the fundamental elements necessary for oversight are in place, are operating as intended and are achieving results.

- Our internal auditors are trained to effectively perform the work.
- Audit work performed must be in conformance with the international standards for the profession.
- Audit work performed must be according to a systematically developed risk-based audit plan, which has been approved by the head of the organization.
- Results in management actions must be taken in response to report recommendations.
- Audit work shall be perceived by stakeholders as adding value in the pursuit of organizational objectives.

1.6 Preventive and Corrective Actions Policy

MICONE shall consider appropriate action if facts that could materially affect the validation or verification statement are discovered by the client, responsible party, or GHG program after the issuance of the validation or verification statement, including the



following determining if the facts have been adequately disclosed in the GHG assertion, considering if the validation or verification statement requires revision, discussing the matter with the client, responsible party, or GHG program (as appropriate). If the validation or verification statement requires revision, the validation or verification body shall implement processes to issue a revised validation or verification report and issue a revised validation or verification statement which specifically addresses the reason for the revision.

	Preventive Action	Corrective action
Third party assurance provider and auditor responsibility	Discover and evaluate actions that are likely to have a material effect on an assertion	Evaluate only those events that come to our attention
Third party assurance provider and auditor possible actions	Collect additional evidence Request Assertion disclosures	Suggest an amendment to the assertion to be supported by evidence
Third party assurance provider and auditor possible actions	Alter original statement	Issue an updated statement
Procedures	Reviewing the most recent facility or offset project information	None required
Procedure	Inquiry about recent activities that could affect assertion (e.g., new regulations or guidance, acquisitions/divestitures, operational interruptions)	None required

1.6.1 Corrective Actions Policy

Employees are expected to perform their work in an acceptable manner, effectively, and follow work-related standards of conduct, as well as abide by all applicable federal, state, and local laws, ordinances, and regulations. It is the intent of MICONE to provide a structured corrective action process to improve and prevent undesirable employee behavior and performance issues and maintain a productive work environment.

In the event of misconduct or poor performance by an employee, it may be necessary for a supervisor to initiate Corrective Action with the employee in order to maintain an

effective and productive work environment. Corrective action is a process of communicating with the employee to attempt to improve unacceptable behavior or performance.

- When an individual's conduct or work performance does not meet the Supervisor's expectations, or as otherwise may be necessary, the Corrective Action process may be initiated.
- Each case should be assessed to determine the most appropriate level of Corrective Action.
- Supervisors must consult the Director prior to implementing any formal step of the Corrective Action process or termination of employment.
- The appropriate level of Corrective Action determination will be made by the Supervisor, in conjunction with the Directors.
- Communications with employees regarding Corrective Action matters should clearly identify the issues of concern. The action should be consistent and administered with objectivity.

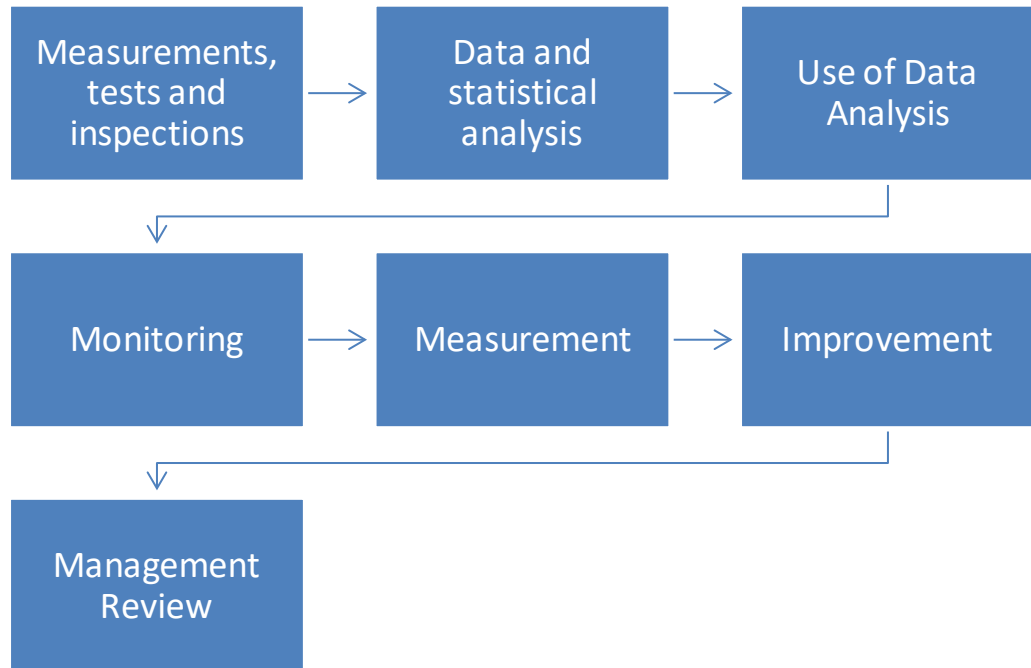
1.6.2 Preventive Actions Policy

At MICONE, preventive action is taking as a particularly important step in our management system. We anticipate a potential problem or risk and take appropriate steps to eliminate the causes and prevent the occurrence of that problem.

- All employees and contractors shall report potential non-conformities to the director.
- The non-conformity shall be investigated by the director.
- The Director or Supervisor shall determine their potential effects.
- The Director or Supervisor shall determine whether action is necessary.
- The Director or Supervisor shall develop and implementing suitable responses to eliminate the causes.
- The Director or Supervisor shall record the results of preventive actions.
- Verifying and documenting the effectiveness of preventive actions shall be done by the Director or Supervisor.

1.7 Factual Approach to Decision Making Policy

Good management practices are based on the use of facts, data, and information. This allows for objective decision making that will lead to positive actions. MICONE follows the following process in its decision-making process.



1.8 Management Review

MICONE has a formal and structured management review meeting with team members to review our processes, policy, documents, and complaints. This review takes place annually. During management review meetings, action items, and any decisions made are documented in the minutes of the meeting.

1.9 Communication Policy

MICONE is committed to the dissemination of timely, accurate and quality information to its clients. All internal and external communications should be aimed towards the achievement of MICONE's vision and mission and should be in line with its approved plan. All communication should be in line with MICONE-approved standards. Only authorized persons are permitted to undertake MICONE's internal and external communications.

Information about the status of the validation or verification is accessible or disclosed appropriately in a timely manner to intended users, the client, or responsible party. MICONE shall inform the prospective client or responsible party of its responsibility to comply with validation or verification requirements, to make all necessary arrangements for the conduct of the validation or verification, including provisions for examining documentation and access to all relevant processes, areas, records, and personnel, and to make provisions, where applicable, to accommodate observers.

MICONE shall provide the following to its client or responsible party including a detailed description of the validation or verification process, changes to the validation or verification requirements and the relevant GHG program that may affect the objectives of the client, a schedule of validation or verification activities and tasks, relevant information on validation or verification team members, information about validation or verification fees, its policy governing any statement that the client is authorized to use making reference to its validation or verification, information on procedures for handling complaints and appeals.

1.10 Quality Assurance

At MICONE, quality is integrated into all aspects of the technical and management work function in staffing, scheduling, and conducting assignments. The MICONE quality system employs a systematic planning process to ensure generation, analysis, and reporting of environmental data of the type, quantity, and quality needed for decision making. By incorporating quality assurance (QA) throughout the entire process, MICONE fosters the same understanding of, and expectations for, quality by all MICONE staff. Our organizational structure and management activities are designed to ensure that all contract deliverables generated by the MICONE team will be technically valid and of sufficient quality to meet project specific data quality objectives.

Our organization and management structure ensure that the team will:

- meet or exceed all quality requirements and expectations,
- foster staff dedication to quality through clear and consistent communication of the importance of quality,
- provide resources, quality components, and staff expertise to ensure active and effective quality systems,
- ensure proactive identification and immediate response to issues that have the potential to impact quality, and,
- support continuous quality improvement efforts to move beyond compliance to excellence in all services and products.

MICONE is committed to providing our clients with the highest-quality services consistent with its objectives, contract requirements, and applicable laws, codes, and standards. Our policy is to establish a quality system that ensures that all deliverables produced by MICONE are accurate, reliable, high quality, and defensible.

1.11 Impartiality Policy

Through the Impartiality Policy, we aim to ensure impartiality, transparency and independence in all of our activities. This is central to safeguarding the integrity of MICONE's decision-making so that stakeholders can have confidence in the integrity of our activities.

The purpose of this policy is to describe how MICONE Consulting (MICONE) ensures independence, impartiality, and transparency in all its activities. Our goal is to make unbiased findings and fair decisions. MICONE strives to avoid situations where a risk to impartiality arises, or a potential conflict of interest becomes real. A conflict of interest occurs when an individual or organization has multiple interests, one of which could possibly corrupt the motivation in each activity. MICONE's structure and policies have been designed to mitigate potential or avoid actual conflicts of interest, at both individual and organizational levels. Micone shall ensure through a mechanism independent of operations of the validation or verification body that impartiality is being achieved.

General principles

The following principles are applicable to the entire MICONE organization to assure impartiality and reduce the risks of conflicts of interest:

- We identify, document, analyze and mitigate risks to impartiality on an ongoing basis.
- All our employees engaged in verification activities are required to sign a conflict of interest statement and disclose any actual or potential conflicts of interest at least annually.
- Our risk management system identifies services which could create a conflict of interest with verification activities. Prior to engaging with a new verification, we conduct a review to identify if the client was previously involved in non-verification activities or other services provided by MICONE. When such cases are identified, appropriate risk mitigation measures are undertaken, based on a case-by-case analysis to evaluate whether a conflict of interest may exist. If an actual conflict of interest is identified, we may recuse ourselves from delivering verification services.
- While we may recommend consultancy organizations to support a client, we do not state or imply that verification would be simpler, easier, faster or less expensive if a specified consultancy organization is used:
- We shall not have any agreements with nor engage in any financial or contractual arrangements with a consultancy organization or consulting company ('consultants') in which (a) we remunerate the consultant if the consultant recommends a client to MICONE; or (b) conversely, the consultant pays us for a recommendation of the consultant to the client,
- We shall not engage any consultants to act as sales agents for us.
- On an individual level, our primary focus is to ensure that any person performing tasks related to our assurance services is free from conflicts of interest and can perform tasks objectively and in an impartial manner.

1.12 Conflict of Interest Policy

The purpose of this policy is to protect the interests of MICONE. In the regular course of business, agents, and employees of MICONE may have the opportunity to advance their own personal interests with or against the interests of MICONE. Acting in such a manner is unacceptable and any party who acts outside of MICONE's best interest may be subject to disciplinary action. Micone shall not validate and verify GHG assertions from the same GHG project unless allowed by the applicable GHG program. Micone shall not outsource the review and issuance of the validation or verification statement.

Definitions

- Employee – any person who is employed by MICONE in a part or full-time capacity and in accordance with the labor laws.
- Agent – an owner, director, stakeholder, contractor, or other third-party that is in the position to act on behalf of MICONE.
- Financial Interest – The interest that any individual may have in the monetary transactions of MICONE. Any interest that could have a direct bearing on the financial gain/loss of said individual.

Procedure

- Every employee/agent of MICONE is obligated to disclose any known or potential conflicts of interest as soon as they arise. Failure to do so could result in termination of employment.
- When a possible conflict of interest arises, the directors will collect all the pertinent information and may question any concerned parties.
- When an actual conflict of interest is found, any transactions that may have been affected will be reviewed retroactively. Affected parties both within and outside of the business, including shareholders, directors, employees, and contractors will be notified. An investigation will also be conducted by the board of directors to determine the extent of the conflict and the intentions of the parties involved.
- If the conflict in question involves a member or members of the board of directors, such a member will be excused from the deliberations.

1.13 Safety Policy

MICONE Consulting Inc performs work in the safest possible manner consistent with the Canada Occupational Health and Safety Regulation. Every employee is entitled to work in a safe and healthy environment, and every precaution shall be taken to provide such an environment.

MICONE's goal is to eliminate or minimize hazards that cause accidents and injuries. All employees must comply with this safety policy, and violations will be recorded. Repeated disregard or willful violation of this policy by any employee may be considered cause for disciplinary action in accordance with the Canada Occupational Health and Safety Regulation and existing laws.

Management's Responsibilities

- Consider safety first.
- Provide and maintain a safe, healthy work environment.
- Ensure compliance with the Canada Occupational Health and Safety Regulation and this Safety Policy.
- Ensure any accident or incident occurring in the workplace is thoroughly investigated and that remedial steps are taken to prevent a recurrence.
- Explain safety procedures and policies to the employees. Advise employees of potential or actual hazards specific to the workplace.

- Ensure that all office equipment is in good operating condition and that any defective office equipment is immediately tagged and removed for repair.
- • Ensure personal protective equipment is used by workers as needed to perform their work in a safe manner.

Employee's Responsibilities

- Perform their work with a safety-first attitude.
- Comply with the Canada Occupational Health and Safety Regulation and this organization's Safety Policy.
- Immediately report to their manager any condition, practice or hazard which may cause injury to a worker or damage to equipment.
- Immediately report any injury or accident to their manager.
- Be accountable for their safety, and work in a manner so as not to endanger fellow employees.
- Wear, use and properly maintain personal protective equipment wherever required by their manager.

Accident Prevention

- All employees must understand and comply with the contents of this Safety Policy.
- All unsafe conditions or practices must be reported immediately. All reported hazards must be investigated, and corrective action taken to avoid injury, damage or recurrence.
- No object shall be placed or left where it is likely to endanger a worker. Waste material and debris must be disposed of as necessary.
- Horseplay or dangerous behavior will not be permitted. No person under the influence of intoxicating alcoholic beverages or drugs will be permitted to work.
- Unsafe office equipment is not to be used and must be reported immediately to a supervisor.
- Employees are each personally responsible for ensuring that all equipment is in top working order.
- Personal protective equipment provided by this company must be worn wherever and as directed by the manager.

First Aid

- Should an accident occur, it is essential that first aid be administered immediately, followed by proper medical treatment if necessary.
- A first aid kit with required contents will be available at organization premises.
- All employees will be advised of the location of the first aid kit.

1.14 Confidentiality Policy

1.14.1 Introduction

Information management systems rely on any necessary restrictions on the free circulation of information being respected by those into whose hands the information is entrusted.

1.14.2 Purpose

The purpose of this document is to provide a framework for MICONE in dealing with confidentiality considerations.

1.14.3 Policy

MICONE collects and administers a range of information for a variety of purposes. Some of this information is restricted in its circulation for commercial, privacy, or ethical reasons. MICONE will place the minimum of restrictions on the information it holds but will ensure that such restrictions as are considered necessary are observed by its staff and volunteers.

MICONE shall require contracted validators or verifiers to sign a written agreement by which they commit themselves to comply with applicable policies and procedures of the validation or verification body. The agreement shall address confidentiality and independence from commercial and other interests and shall require the contracted validator or verifier to notify MICONE of any existing or prior relationship to the client, responsible party, or both.

MICONE shall have a policy and mechanisms to safeguard the confidentiality of information obtained or created during the validation or verification. The policy shall meet all legal requirements necessary to be enforceable and shall include the personnel and activities of the validation or verification body and outsourced bodies.

MICONE, its personnel and outsourced bodies shall treat as confidential validation or verification information obtained or created during the validation or verification or obtained from sources other than the client or responsible party.

MICONE shall not disclose information that is not public about a client or responsible party to a third party without the express consent of that client or responsible party.

MICONE shall inform the client and, as appropriate, the responsible party before placing any information in the public domain where required by disclosure provisions of a relevant GHG program.

MICONE shall have available and shall use equipment and facilities that ensure the secure handling of confidential information.

MICONE shall maintain and, upon request, provide clear, traceable, and accurate information about its activities and the sectors in which it operates (update website to contain TIER 3rd party compliance reporting and verification)

1.15 Confidentiality Procedure

1.15.1 Responsibilities

- MICONE's director is responsible for the implementation of this policy.
- MICONE's director is responsible for reviewing this policy as and when the need arises.
- All employees are responsible for observing confidentiality procedures in their workplace.

1.15.2 Processes

The records management processes of the organization shall incorporate procedures for designating information confidential.

1.15.3 Restriction

MICONE will place restrictions on the information it holds when the information:

- is commercial in confidence,
- concerns the privacy of its staff, volunteers, clients or customers,
- requires protection to safeguard the intellectual property of the organization.

Staff dealing with restricted material will be instructed in the recognition of material falling under these headings.

1.15.4 Identification

Any information on which restrictions have been placed shall be as far as possible clearly identified on the document or file. Where categories of information, rather than individual documents, are restricted this restriction will be conveyed to staff and volunteers dealing with this information.

1.15.5 Protection

Staff of the organization, and volunteers dealing with restricted information, shall be required to sign a confidentiality agreement.

1.15.6 Training

All staff will be instructed in the requirements of this policy.

1.16 Outsourcing Policy

All contracts with external suppliers for providing services to MICONE shall be monitored and reviewed to ensure that information security requirements are being satisfied. Contracts shall include appropriate provisions to ensure the continued security of information and systems in the event that a contract is terminated or transferred to another party. Outsourcing and Supplier Policy sets out the conditions that are required to maintain the security of the information and systems when third parties other than the organization's own staff are involved in their operation.

MICONE has procedures or policies that demonstrate that it takes full responsibility for validation or verification activities performed by contracted validators or verifiers. In the absence of GHG program prohibitions on outsourcing, MICONE retains full responsibility for the validation or verification. MICONE requires the outsourced body to provide independent evidence that demonstrates conformity with the international Standard and with ISO 14064-3. We will obtain consent from the client and responsible party to use the outsourced body, and we shall have a properly documented agreement.

MICONE shall require contracted validators or verifiers to sign a written agreement by which they commit themselves to comply with applicable policies and procedures of the validation or verification body. The agreement shall address confidentiality and independence from commercial and other interests and shall require the contracted validator or verifier to notify the validation or verification body of any existing or prior relationship to the client, responsible party, or both.

1.17 Complaints and Appeals Policy

The purpose of this policy is to define the actions to be taken in the event that a complaint or appeal is received from candidates, qualified persons, and other parties in regard to a certified person or decisions related to the verification process, as well as complaints for overall MICONE operations for which appeals are not applicable. MICONE shall

- have a documented process to manage, evaluate, take necessary corrective action, and make decisions on appeals,
- provide clients with information on procedures for handling complaints and appeals.
- make publicly available a description of the appeals-handling process upon request,
- be responsible for all decisions at all levels of the appeals-handling process,
- ensure that the persons engaged in appeals-handling processes are different from those who carried out the validation or verification and prepared statements on the GHG assertion,

- advise the appellant of receipt of the appeal, the appeals-handling process, the persons engaged in the process, and shall provide reports and formal notice of the outcome, and
- ensure that decisions on appeals do not result in any discriminatory actions against the appellant.
- have a documented process to manage, evaluate, take necessary corrective action, and make decisions on complaints,
- make publicly available a description of the complaints-handling process upon request,
- be responsible for all decisions at all levels of the complaints-handling process,
- safeguard the confidentiality of the complainant and subject of the complaint,
- upon receipt of a complaint, confirm whether the complaint relates to validation or verification activities that the validation or verification body is responsible for,
- use persons different from those related to the complaint in the complaint-handling process, and
- advise the complainant of receipt of the complaint, the complaint-handling process, the persons engaged in the process, and shall provide reports and, wherever possible, formal notice of the outcome.

1.17.1 Complaints and Appeal Procedure

Complainants are encouraged to submit the complaint through to (info@miconeconsulting.com) along with this information:

- The name of the complainant and pertinent contact information
- The details/nature of the complaint
- A suggested resolution to the complaint

If the complaint is related to MICONE validation/verification activities, an investigation will be conducted by a director. The Director will then inform the client/complainant of:

- The receipt of the complaint,
- The staff assigned to resolve the complaint,
- A summary of the next steps and timelines, and
- The formal notice of outcome of the complaint investigation.

If the complainant is not satisfied with the outcome of the complaint investigation and decision, they will be directed to the appeals process.

1.17.2 Appeals Procedure

Complainants that are not satisfied with the resolution of the complaint's procedure are encouraged to submit an appeal through to (info@miconeconsulting.com) along with this information:

- The name of the appellant and pertinent contact information



- The details/nature of the appeal
- A suggested resolution to the appeal

A director will review the appeal and inform the appellant of:

- The receipt of the appeal,
- The staff assigned to resolve the appeal,
- A summary of the next steps and timelines, and
- The formal notice of outcome of the appeal investigation

If the appellant is dissatisfied with the outcome of the appeal investigation and decision, they will be directed to voice their concerns with the accreditation body.

1.18 Confidentiality Agreement

I agree to hold confidential all information that MICONE has placed restrictions on, and to release it to persons outside the organization only when authorized by the organization and subject to any conditions set by the organization.

I undertake to:

- 1) Access information held by the organization only when necessary to the performance of my assigned duties,
- 2) Make copies of restricted information only when necessary to the performance of my assigned duties,
- 3) Oversee the storage and handling of restricted information to minimize the risk of its diversion into unauthorized channels,
- 4) Take reasonable care to properly secure confidential information on my computer and will take steps to ensure that others cannot view or access such information,
- 5) Not disclose my personal password(s) to anyone without the express written permission of my department head, or record or post it in an accessible location, and will refrain from performing any tasks using another's password; and
- 6) Notify my supervisor if I have reason to believe that my access codes and passwords have been compromised.

Signed _____

Date _____



MICONE Consulting Inc.



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