

## RQS Verification and Validation Body (VVB) Statement Issuance Policy

*At RQS Verification and Validation Body (VVB), we are dedicated to ensuring that all validation and verification activities are conducted in a transparent, impartial, and professional manner. Our policies are designed to adhere to the highest standards of quality, integrity, and compliance, in line with ISO 17029 and ISO 14065 requirements. We aim to provide accurate, reliable, and credible validation and verification statements for our clients' claims.*

### **1. Statement Issuance Process**

The process for issuing validation and verification statements at RQS VVB follows rigorous standards to ensure impartiality and completeness:

- We ensure that all validation and verification activities are fully completed before a statement is issued. This includes a thorough examination of all evidence provided by the client.
- Our decision to issue a validation or verification statement is made only by individuals who were not involved in the execution of the validation or verification activities. This ensures impartiality and prevents conflicts of interest.
- Based on the outcome of the review, a statement will either be issued, confirming the client's claims, or we may decide not to issue one, following the program's requirements and compliance standards.
- If we decide not to issue a statement, we will inform the client promptly and provide a clear explanation for our decision.
- All decisions, findings, and rationale are thoroughly documented and stored to maintain transparency and accountability.

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### **2. Types of Validation/Verification Statements**

We issue the following types of statements depending on the evaluation of the client's claims:

- **Validation Statement:** Confirms that the claims made by the client meet the intended use requirements based on objective, verifiable evidence.
- **Verification Statement:** Confirms that the claims made by the client fulfill specified requirements and are accurate, truthful, and supported by adequate evidence.

- **Unmodified Opinion:** Indicates that the claims fully comply with all required standards with no need for modifications.
  - **Modified Opinion:** Issued when compliance with standards is met, but with some conditions or modifications required.
  - **Adverse Opinion:** Issued when significant issues are identified that prevent the project or claims from meeting the required standards.
  - **Disclaimed Opinion:** Issued when there is insufficient information or critical data gaps that prevent us from forming a conclusive opinion.
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### ***3. Misstatement Identification and Resolution***

At RQS VVB, we are committed to ensuring accuracy and reliability in our validation and verification processes. Should any misstatements be identified, we follow a structured approach:

- Our team reviews all evidence provided to identify discrepancies or misstatements, ensuring all claims are supported by objective and valid data.
- We assess the materiality of any identified misstatements to determine their potential impact on decision-making.
- Any misstatements are evaluated by individuals who were not involved in the execution of the validation or verification activities, ensuring an unbiased assessment.
- If misstatements are identified, we will promptly notify the client and explain the nature and potential impact of these discrepancies.
- We request that clients correct any misstatements identified and provide guidance on how these corrections affect their claims.
- All misstatements, their materiality, and actions taken to address them are documented for transparency and accountability.
- Follow-Up: If the client refuses to make corrections, we will assess the impact on the final validation/verification statement and proceed accordingly.

### ***4. Consequences of Non-Issuance of Statements***

The failure to issue a validation or verification statement can have significant consequences for both the VVB and the client:

***For RQS VVB:***

- Failing to issue statements can damage our reputation and reduce trust among stakeholders and clients.
- Repeated failure to issue statements may attract regulatory attention and scrutiny, potentially impacting our accreditation status.
- If non-issuance becomes a persistent issue, we may face sanctions, including suspension or revocation of accreditation.

**For Clients:**

- **Inability to Validate Claims:** Clients may face difficulties in substantiating their claims, hindering their ability to meet regulatory or contractual obligations.
- **Financial Impact:** Clients could experience financial setbacks due to the lack of an issued statement, particularly when such statements are required for market access, investments, or compliance.
- **Reputational Damage:** A failure to validate or verify claims can harm a client's reputation and their relationships with customers, stakeholders, or regulatory bodies.

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**Commitment to Quality and Compliance**

- At RQS Verification and Validation Body (VVB), we are fully committed to maintaining the highest standards of integrity, transparency, and compliance. We ensure that all validation and verification processes follow ISO 17029 and ISO 14065 guidelines to protect the interests of our clients and stakeholders.

RQS VVB formally commits to:

- Accepting validation and verification results from CABs accredited by any EA MLA signatory for the relevant scope.
- Ensuring that accepted CABs meet all CAS requirements and operate in accordance with applicable accreditation standards.
- Establishing a process to verify CAB accreditation status and compliance with CAS.

General Manager  
**RQS Verification and Validation Body (VVB)**

*Souad El Tahir*