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Appeals and Complaints Policy

Christianson, PLLP (Christianson) has developed the following procedures in the event an Appeal is received from clients, the public, and other parties with regard to verifications of fuel pathway carbon intensities under the Clean Fuel Regulations, as well as a Complaint of the overall operation of Christianson for which an appeal is not available.

This policy is based on the requirements of ISO 14065 and ISO/IEC 17029. As such, in conducting its Appeal and Complaint procedures, Christianson will ensure decisions made do not result in discriminatory actions against all parties involved with an appeal. This policy will be available publicly via Christianson’s website.

Scope

This policy covers the following:

1. Appeals addressed to Christianson about:
 - a. Verification process related to fuel pathway carbon intensity determined under the Clean Fuel Regulations.
 - b. Resolution to a complaint filed in accordance with this policy.

2. Complaints addressed to Christianson about:
 - a. Overall operations of Christianson, i.e., expressing dissatisfaction related to its products or services, procedures, policies, or representatives (including partners, third-party specialist, or employees).
 - b. A member of the verification team, i.e., for breaching independence and impartiality requirements.
 - c. The use of certificates, logos, or other marks of Christianson.
 - d. The complaint process itself, where a response or resolution is expected.

This policy will not apply to complaints related to allegations of illegal issues, financial issues, regulatory issues, or professional misconduct. Those issues will be handled by the applicable authorities.

Definitions

<i>Appeal</i>	<p>A request by an individual or organization for reconsideration of any decision made by Christianson related to elements of its verification procedures performed.</p> <p>A written request made to Christianson for reconsideration of an adverse decision made by Christianson as resolution to a complaint.</p>
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<i>Appellant</i>	An individual, entity, or representatives of an individual or entity making an appeal.
<i>Clean Fuel Regulations</i>	Statutory Orders and Regulations (SOR) of Canada 2022-140 and any related amendments or guidance incorporated by reference therein.
<i>Complaint</i>	<p>Expression of dissatisfaction, other than by appeal, by any individual or organization to Christianson, relating to:</p> <ul style="list-style-type: none"> - The elements of its verification procedures performed for the fuel pathway carbon intensity, - The Improper use of Christianson’s certificates, logos, or marks, - The members of the verification team - The complaint process itself where a response or resolution is expected. <p>A written request, other than an appeal, made to Christianson for corrective action relating to Christianson’s verification activities.</p> <p>Complaints do not include the following:</p> <ul style="list-style-type: none"> - Alleged legal issues - Alleged financial issues - Alleged regulator issues - Issues with our opinion determination based on outcomes of our verification procedures <p>The issues noted will be handled by applicable authorities and are not subject to appeal, as these issues are not related to decisions made during our verification procedures.</p>
<i>Complainant</i>	An individual, entity, or representatives of an individual or entity making a complaint.
<i>Verification Procedures</i>	Examination activities by which Christianson gathers appropriate and sufficient evidence to render an opinion on whether an individual or organization has materially complied with its requirements under the Clean Fuel Regulations with regard to a fuel pathway carbon intensity application or annual report.

Filing an Appeal or a Complaint

An Appeal or Complaint can be filed with Christianson by telephone, mail, fax, email, or in person. Appeals and Complaints made by telephone or in person (made verbally) will be documented in writing by Christianson with a copy provided to the Appellant or Complainant.

When submitting an Appeal or Complaint, the Appellant or Complainant will not be disclosed to our client, unless explicitly agreed to in writing by the Appellant or Complainant. The Appellant or Complainant affirms the following:

1. The statements made in the Appeal or Complaint are:
 - a. Truthful and are completely based on facts,
 - b. Not false or misleading statements,
 - c. Not based on hearsay, rumors, unproven accusations, or not supported by real evidence, and
 - d. Not made with malicious intent towards Christianson, its contractors, or its employees.
2. The statements made, all reports, findings, and materials created, collected, or submitted in connection with the Appeal or Complaint are confidential property of Christianson.
3. Materials provided to Christianson in connection with an Appeal or Complaint will not be returned unless agreed to by the Appellant or Complainant and Christianson. Christianson will also

Appeals or Complaints found to be in violation of the first item above will result in immediate termination of the Appeal or Complaint. The notification of termination of the Appeal or Complaint will be made in a form similar to the final decision noted in Step 5 of the Appeal and Complaint Procedures below.

In cases where the Appellant or Complainant consistently display challenging behavior (e.g., making excessive or unreasonable complaints, repeatedly appealing determined issues using similar arguments within a short timeframe, submitting Appeals or Complaints not in the spirit of the policy, but found to be malicious in nature, etc.), Christianson will refrain from investigating the Appeal or Complaint until such time it can seek consultation from its legal counsel, the Ethics Committee of the AICPA, or other professional resources, as determined in Christianson's sole discretion, to provide an alternative perspective on addressing the Appeal or Complaint. Communication will be made to the Appellant or Complainant in a form similar to the communication in Step 3 of the Appeal and Complaint Procedures below.

Appeal Procedures

When an appeal against elements of verification procedures for a fuel pathway carbon intensity, Christianson will use the following procedures to review, evaluate, and conclude on the appeal.

1. Appeals received by Christianson are forwarded to the Department Coordinator to record in the *Appeals and Complaints Log*. The Department Coordinator will promptly respond to the Appellant, either by documented telephone call or by email, acknowledging the receipt of the Appeal and notifying the Appellant an investigation will be conducted.
2. The Department Coordinator will assign a Team Lead who was not involved in the verification activities subject to the Appeal and will create an electronic appeals file. The electronic appeals file will contain the Appeal, documented communications with the Appellant, information gathered, evaluations performed, verifications performed, consultations performed, and conclusions reached during the investigation. Access to the electronic appeals file will be limited to the Program Manager, the assigned independent Team Lead, the Quality Management Partner, and the Managing Partner. The Department

Coordinator will notify the Program Manager and the independent Team Lead when the electronic appeal file is setup and update the Appeal status in the *Appeals and Compliance Log*.

3. The ISO Program Manager and the independent Team Leader will initiate an investigation of the Appeal. The investigation will include review of the Appeal, verification of all material facts, gathering of evidence, and evaluation of the evidence to conclude on the Appeal. The *Appeals and Complaints Log* status will be updated to reflect the evidence gathering stage with an anticipated timeline. The ISO Program Manager or the independent Team Leader will communicate the status of the Appeal to the Appellant via documented telephone call or email. In cases where the investigation is significant, i.e., for more than five business days, the ISO Program Manager or the independent Team Lead will notify the Appellant of the status no less than once every five business days.
4. The ISO Program Manager and the assigned independent Team Lead will prepare a report indicating the results of the investigation and whether any actions need to be taken. The *Appeals and Complaints Log* status will be updated to reflect that a report has been prepared. The ISO Program Manager or independent Team Leader will communicate the status update of the Appeal to the Appellant via telephone call or email communication.
5. The Appeals report will be forwarded to the Partner of Compliance Services and the ISO QMS Director for their reviews and approval of the final decision. The *Appeals and Complaints Log* status is updated to reflect the status of the report (i.e., In Review or Approved). The ISO Program Manager or Independent Team Leader will communicate the final decision to the client in writing.

Complaint Procedures

When a Complaint against elements of verification procedures for a fuel pathway carbon intensity, Christianson will use the following procedures to review, evaluate, and resolve the Complaint.

1. Complaints received by Christianson are forwarded to the Department Coordinator to record in the *Appeals and Complaints Log*. The Department Coordinator will promptly respond to the Complainant, either by documented telephone call or by email, acknowledging the receipt of the Complaint and notifying the Complainant an investigation will be conducted.
2. The Department Coordinator will assign a Team Lead who was not involved in the verification activities subject to the Complaint and will create an electronic appeals file. The electronic complaint file will contain the Complaint, documented communications with the Complainant, information gathered, evaluations performed, verifications performed, consultations performed, and conclusions reached during the investigation. Access to the electronic complaint file will be limited to the ISO Program Manager, the assigned independent Team Lead, the ISO QMS Director, and the Partner of Compliance Services. The Department Coordinator will notify the Program Manager and the assigned Team Lead when the electronic complaint file is set up and update the Complaint status in the *Appeals and Compliance Log*.

3. The ISO Program Manager and the independent Team Leader will review the Complaint to verify it pertains to elements of the verification of a fuel pathway carbon intensity under the Clean Fuel Regulations.
 - a. If the complaint does not pertain to Verification Procedures, it will be forwarded to the appropriate team for resolution and further communication with the Complainant.
 - b. If the Complaint pertains to Verification Procedures, an investigation of the Complaint will be initiated. The investigation will include verification of all material facts, gathering of evidence, and evaluation of the evidence to resolve the Complaint. The *Appeals and Complaints Log* status will be updated to reflect the evidence gathering stage with an anticipated timeline. The ISO Program Manager or the independent Team Leader will communicate the status of the Complaint to the Complainant via documented telephone call or email. In cases where the investigation is significant, i.e., for more than five business days, the ISO Program Manager or the independent Team Lead will notify the Complainant of the status no less than once every five business days.
4. The ISO Program Manager and the assigned independent Team Lead will prepare a report indicating the results of the investigation and whether any actions need to be taken. The *Appeals and Complaints Log* status will be updated to reflect that a report has been prepared. The Program Manager or independent Team Leader will communicate the status update of the Complaint to the Complainant via documented telephone call or email communication.
5. The Complaint report will be forwarded to the ISO QMS Director and/or the Partner of Compliance Services for their reviews and approval of the final resolution. The *Appeals and Complaints Log* status is updated to reflect the status of the report (i.e., In Review or Approved). The ISO Program Manager or Independent Team Leader will communicate the final decision to the client in writing.