

Supplementary appendix – Reference scheme/program: DNSH

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CHAPTER 1 - GENERAL

This appendix defines the procedures applied by RINA for validation/verification activities and the procedures that must be followed by interested parties to request and obtain the validation/verification of the actions planned and/or implemented according to the principle of Do No Significant Harm (DNSH), with reference to the EU taxonomy system of eco-sustainable activities, as per Article 17 of Regulation (EU) 2020/852, with respect to what is already defined in the General Regulation for the validation and verification of information declared in claims.

The activity of validation/verification of compliance with the principle of not causing significant damage to environmental objectives (DO NO SIGNIFICANT HARM - DNSH) (hereinafter "validation/ verification activities to the DNSH") concerns goods, actions and / or projects of different nature and consists in issuing a judgment of compatibility of such goods, actions and / or projects with respect to the applicable requirements, i.e. that they possess technical characteristics required in the applicable reference legislation. RINA does not enter into the verification of the eligibility requirements for the reference notice by the beneficiaries.

CHAPTER 2 – REFERENCE SCHEME/PROGRAM / REQUIREMENTS FOR VALIDATION / VERIFICATION

- The European Community Taxonomy (Regulation (EU) 2020/852 of the European Parliament and of the council of 18 June 2020 establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088).
- REGULATION (EU) 2021/241 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 12 February 2021 establishing the Recovery and Resilience Facility.
- National Recovery and Resilience Plan.
- Operational guides for respecting the principle of DO NO SIGNIFICANT HARM (DNSH) of 21.10.2022.
- Circular N. 33 of 13/10/2022 of the MEF.
- Reference public Notice (es. Public notice of the Ministry of Tourism of 23/12/2021 containing the application procedures for the disbursement of contributions and tax credits in favor of tourism companies pursuant to Art. 1 of the Legislative Decree 152 of 6 November 2021; / SACE-SIMEST loan, etc.).

CHAPTER 3 - CONTRACT

3.1

RINA prepares the offer based on the following information/documents:

- Name and address of the applicant;
- Corporate form;
- Location of the site(s);
- ATECO code;
- Type of action, product, service, project, etc. and relative complexity and applicable technical data sheets indicated by the company;
- Investment amount;
- Regulatory documents (eg. type of Public Notice of reference), and
- All the information contained in the information questionnaire, in the applicable sections.

RINA carries out a preliminary examination to verify if the information provided is sufficient to formulate a proposal, reserving the possibility of requesting further details, if necessary also with reference to the contents of these Rules.

By accepting the offer, the Organization proposing the action/awarded the financing confirms the technical sheets contained therein and assumes responsibility for their applicability.

3.2

The contract stipulated between RINA and the Organization includes:

- Examination of the Organization's documents;
- The collection of sufficient objective evidence on original data/information; the assessment of compliance with the requirements (also by means on-site verification for visit/evaluation on the site and telephone or remote interviews).

CHAPTER 4 – PLANNING

Together with the request for validation/verification, or after it, the Organization must make the following documentation available to RINA:

- The documented information required by the applicable reference technical sheets and/or deemed necessary by the Organization to ensure compliance with the applicable requirements;
- Copy of the Chamber of Commerce registration certificate or equivalent document, as evidence of the existence of the Organization and of the activity carried out.

In addition to the documentation indicated above, RINA may at its discretion also request additional documentation to be examined that it deems necessary for validation/verification.

RINA takes into account the associated risks so that competence, consistency and impartiality are guaranteed during the validation/verification process.

4.2

RINA selects the team that performs the validation/verification activities and the staff who will carry out the activity of Review of the results, based on the knowledge, skills and competences necessary, taking into account the criteria/requirements of the agreed scheme/program and any additional elements indicated by the accreditation body/Competent Authority.

The team is completely independent from all aspects concerning the actions to be financed or financed and has not participated in any way in the design of any part of it or of the related information system, in accordance with the procedures approved by the Committee for the Safeguarding of Impartiality.

4.3

RINA communicates the names of the team members and any technical experts in charge of carrying out the validation/verification, observers, interpreters or translators chosen on the basis of the skills necessary for carrying out the activities.

The Organization can object to these appointments, within 5 working days of notification, justifying the reasons. RINA reconstitutes the team following valid objections.

CHAPTER 5 – VALIDATION/VERIFICATION EXECUTION

The main stages of the validation/verification process are as follows:

- Forwarding of documents by the Organization;
- Document review by RINA team;
- Follow up actions (telephone and/or video interviews and/or on site visits);
- Forwarding of the draft validation/verification Report;
- Forwarding of the final validation/verification Report containing the Opinion;
- Forwarding of the Certificate of Compatibility (validation/verification Opinion), where applicable and required.

Forwarding of documents by the Organization

The Organization forwards the following documents to RINA:

- A copy of the framework document describing the actions to be financed/financed and other supporting documents;

- A description of the actions to be financed/financed (and/or indication of the respective type) and their location;
- List of existing certifications;
- The Organization chart clearly identifying the responsibilities for the management of the actions;
- Any document useful for the validation/verification activity.

RINA may request, at its discretion, for examination, also other documents besides those indicated above, deemed important for the purposes of validation/verification.

Document Review

The above documentation is assessed by the validation/verification team for compliance with the applicable agreed criteria.

Following the document review, RINA will identify the additional requirements and elements (aspects and objective evidence) that must be treated with the Organization during the process of interviews and on-site visit(s).

If the team considers that the documentation provided by the Organization does not contain sufficient information to fully complete the document review, it must request the necessary additional data and information. Failure to provide the requested additions is an obstacle to the continuation of the validation/verification.

Interviews and/or on site visit(s)

Validation/verification may require a visit to the site(s), to interview the Organization's representatives, to verify the actions and to gather evidence of the application of the framework document describing the actions and other supporting documents.

The date of the visit to the site will be agreed, sufficiently in advance, with the Organization.

In the event that the team detects non-conformities, the timing and methodology for follow-up should be agreed with the corrective action manager at the Organization.

The follow-up resulting from the previous verification is documented in the validation/verification Report.

Draft of the Validation/Verification Report

After the interviews, RINA will provide the Organization with a draft of the validation/verification Report which will summarize the activity carried out and areas that require further processing, investigation or integration by the Organization, in order to confirm that the actions comply with the agreed criteria/requirements.

The Organization must provide further clarifications or make necessary improvements or modifications to the framework document describing the actions to be financed/financed and other supporting documents or implement actions, in order to obtain a positive validation/verification Opinion.

Depending on the nature of the improvements / corrections and / or the documentation provided, an additional visit (remotely or on-site) may be required to verify the correct implementation of the proposed corrective actions.

Findings Management

There are 2 types of findings: CAR (Corrective Action Request), CL (Clarification).

A corrective action request (CAR) is issued if one of the following situations occurs:

- the requirements have not been met;
- errors have been made in information/documents provided.

A request for clarification (CL) is issued if the information is insufficient or not sufficiently clear to determine whether the applicable requirements have been correctly applied. A CL could therefore lead to a CAR, if the clarification should reveal a non-fulfillment of a requirement of the standard or be positively closed if the additional information provided should highlight compliance with the reference standard.

Final Validation/Verification Report

Upon receipt of the responses formulated by the representatives of the Organization and of the documents modified and/or after verification of the implemented actions as a result of the findings, the draft validation/verification Report is revised to reflect the answers/actions provided by the representatives of the Organization and the comments of the team in relation to each finding.

The final validation/verification Report is prepared by including the Opinion on the compatibility of the evidence provided by the Organization for the action(s) subject to funding as foreseen by the NRRP calls, in relation to the DNSH principle, with reference to the taxonomy system of eco-sustainable activities, as referred to in Article 17 of Regulation (EU) 2020/852, which includes at least one of the following Opinions:

- Positive Opinion;
- Negative Opinion.

The final validation/verification Report is issued once all the findings in the draft validation/verification Report have been resolved by the Organization and accepted by RINA.

If the findings are not satisfactorily resolved and accepted:

- 3 months after the first issue of the Draft Report, or
- after more than 3 revisions.

RINA reserves the right to terminate the contract or to issue the final validation/verification Report and a negative Opinion, without prejudice to the right to receive the agreed remuneration.

CHAPTER 6 – DECISION AND ISSUE OF THE VALIDATION/VERIFICATION STATEMENT

The validation/verification Report is subject to an independent technical review and decision making to ensure that the validation/verification process has been carried out in accordance with the applicable requirements, that the procedures for validation/verification activities have been followed correctly and that due diligence and professional judgement have been applied.

The independent technical review also assesses whether the evidence collected is sufficient to enable RINA to issue a validation/verification Opinion.

RINA informs the Organization in writing of the conclusions it has reached concerning the validation/verification.

CHAPTER 7 – MODIFICATION AND WITHDRAWAL OF THE STATEMENT

The provisions of the General Regulations for the validation and verification of information declared in claims apply.

CHAPTER 8 - COMPLAINTS AND APPEALS MANAGEMENT

The provisions of the General Regulations for the validation and verification of information declared in claims apply.

CHAPTER 9 - CONTRACTUAL CONDITIONS

The provisions of the General Regulations for the validation and verification of information declared in claims apply.