



## **Attestation of Independence for Clean Hydrogen ITC**

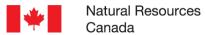
I. BASIC INFOR	MATION				
Name of clean hydrogen facility	У	Title of report validated/verified			
Select activity:	on 🗆 Verification				
VALIDATION/VERIFICATION	ON TEAM				
- 1:6: 1 1:1 ···	Name				
Qualified validation or verification firm	Address				
Team leader	Name	Phone			
	Title	Email			
	Main area of specialization (if any)				
Team member #1	Name	Phone			
	Title	Email			
(if applicable)	Main area of specialization (if any)				
Team member #2 (if applicable)	Name	Phone			
	Title	Email			
	Main area of specialization (if any)				
Team member #3 (if applicable)	Name	Phone			
	Title	Email			
	Main area of specialization (if any)				
Team member #4	Name	Phone			
(if applicable)	Title	Email			
	Main area of specialization (if any)				
Team member #5 (if applicable)	Name	Phone			
	Title	Email			
(ii applicable)	Main area of specialization (if any)				
Team member #6	Name	Phone			
(if applicable)	Title	Email			
	Main area of specialization (if any)				
VALIDATION/VERIFICATION	ON REVIEWER(S)				
Qualified validation or	Name				
verification firm (if different from above)	Address				
	Name	Phone			
Reviewer #1	Title	Email			
	Main area of specialization (if any)				
Reviewer #2	Name	Phone			
	Title	Email			
(if applicable)	Main area of specialization (if any)				
Reviewer #3	Name	Phone			
	Title	Email			
(if applicable)	Main area of specialization (if any)  Name  Phone				
Reviewer #4 (if applicable)	Name	Phone			
	Title	Email			
(ii applicable)	Main area of specialization (if any)				





II. ATTESTATIONS
☐ The qualified validation/verification firm and each member of the validation/verification team and each validation/verification reviewer, including subcontractors, is independent of the taxpayer¹, as set out in Section 2.4.2 of the Clean Hydrogen Investment Tax Credit – Validation and Verification Guidance Document and in s. 127.48(1) of the Income Tax Act.
☐ The qualified validation/verification firm and each member of the validation/verification team and each validation/verification reviewer, including subcontractors, deals at arm's length with the taxpayer, as set out in the Clean Hydrogen Investment Tax Credit – Validation and Verification Guidance Document, Section 2.4.1 and in s. 127.48(1) of the Income Tax Act.
□ Neither the qualified validation/verification firm, nor any member of the validation/verification team or any validation/verification reviewer, including subcontractors, is an employee of the taxpayer, as set out in the Clean Hydrogen Investment Tax Credit – Validation and Verification Guidance Document and in s. 127.48(1) of the <u>Income Tax Act</u> .
For Verification Only:  No member of the verification team, including subcontractors, nor any verification reviewer, has participated in the preparation or validation of the project's validation information package.
III. DECLARATIONS
Threat to independence has been discovered: $\square$ Yes $\square$ No
Threat to independence that has been discovered will be managed (if applicable): $\Box$ Yes $\Box$ No
If "Yes", then the qualified validation/verification firm must inform the Minister of Natural Resources within five days after the day on which it discovers the threat(s) to independence, providing a description of the threat(s) to independence and the measures that will be taken to manage it (or them). Informing the Minister of Natural Resources can be done using the following generic email address: <a href="mailto:tcleanh2-cii_h2propre@nrcan-rncan.gc.ca">tcleanh2-cii_h2propre@nrcan-rncan.gc.ca</a> . The subject of the email should read: "CH-ITC Threat to Independence Disclosure — [title of clean hydrogen project plan]".
In the event there is a threat to independence that has been discovered and that can be effectively managed, when informing the Minister of Natural Resources, please describe the nature of threat(s) to independence as well as the actions (the measures) that will be taken to mitigate or eliminate the issue at the source of the threat.
If a threat to independence has been discovered, the person who has the threat to independence must not conduct any validation/verification work and the validation/verification must not be the subject of a validation/verification review, unless the Minister of Natural Resources decides that the measures taken will effectively manage the threat.
Finally, the Minister of Natural Resources will inform the person who is required to submit the report of its decision within 20 days after the day on which the Minister of Natural Resources is informed of the threat to independence.

<sup>&</sup>lt;sup>1</sup> Threats to independence can occur in cases where there is a risk of self-interest, self-review, advocacy, familiarity, intimidation, or economic implications. For further information and guidance about threats to independence, please refer to <a href="Section 2.4.2">Section 2.4.2</a> of the Clean Hydrogen Investment Tax Credit – Validation and Verification Guidance Document.



## Ressources naturelles Canada



VALIDATION A COLET	ATION TOARS			
VALIDATION/VERIFIC				
Team Leader	Name	Date (yyyy-mm-dd)	Signature	
Team member #1 (if applicable)	Name	Date (yyyy-mm-dd)	Signature	
Team member #2 (if applicable)	Name	Date (yyyy-mm-dd)	Signature	
Team member #3 (if applicable)	Name	Date (yyyy-mm-dd)	Signature	
Team member #4 (if applicable)	Name	Date (yyyy-mm-dd)	Signature	
Team member #5 (if applicable)	Name	Date (yyyy-mm-dd)	Signature	
Team member #6 (if applicable)	Name	Date (yyyy-mm-dd)	Signature	
VALIDATION/VERIFIC	CATION REVIEWER(S	)		
Reviewer #1	Name	Date (yyyy-mm-dd)	Signature	
<b>Reviewer #2</b> (if applicable)	Name	Date (yyyy-mm-dd)	Signature	
Reviewer #3 (if applicable)	Name	Date (yyyy-mm-dd)	Signature	
Reviewer #4 (if applicable)	Name	Date (yyyy-mm-dd)	Signature	