



MANAGEMENT'S COMMITMENT TO THE MANAGEMENT OF IMPARTIALITY

The Managing Director of Carbon Neutral Certification (CNC) is committed to acting impartially and independently, by providing verification and training services for all clients, in addition to applying all the required procedures in a non-discriminatory manner to all parties involved in the validation/verification processes. It also undertakes to keep secret any confidential information obtained during the verification process.

STATEMENT OF IMPARTIALITY

The Managing Director identified as part of the top management, has the complete and sufficient authority to take the necessary actions to safeguard at all times compliance with the requirements of independence, impartiality and integrity established in each standard within CNC.

CNC recognizes the importance of conducting all validation/verification and training activities in a fully impartial, independent and comprehensive manner. That is why it declares by this means, its commitment to impartiality in the services it provides, as well as ensuring that its staff at all levels, whether shareholders, members of the board of directors, internal staff, members of the verification team, members of the Impartiality Committee, and members identified as top management, sign the *CNC -PRO-01-F01 Commitment to Confidentiality, Impartiality and Integrity*, this in compliance with strengthening and ensuring that everyone is committed and has knowledge of the importance of making this principle prevail within CNC.

In addition, it declares that all those involved in the verification processes act free of any commercial, economic-financial, family or other pressure that may compromise impartiality.

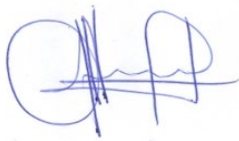
In accordance with the objectives of ensuring the maintenance of impartiality, independence and integrity and in order to manage conflicts of interest and ensure objectivity, CNC **declares not to perform** any of the following activities):

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1. Do not use the same personnel who perform the verification to perform the independent review and decision of the issuance of the verification opinion.
2. Do not either offer consulting services, or recommend consulting firms or independent consultants, to clients who wish to request the verification process.
3. Do not establish a GHG statement if the existence of a relationship with those who provided the GHG consulting services poses an unacceptable threat to impartiality.
4. Not to publish publications or offer itself as a body linked to the activities of any organization that provides consultancy.
5. Not to perform a verification using personnel who have carried out a consulting activity related to the GHG management system of a client in question, or in any other subject, unless two years have already passed since the end of the consultancy.
6. Do not facilitate, simplify, streamline or make verification processes less onerous when your clients turn to certain consulting organizations.
7. Do not use personnel with an actual or potential conflict of interest, with the client in question.
8. Do not review internal audits and/or technical reviews of your clients.
9. Not to treat externally the review and issuance of the verification opinion, nor to lend its name to the results issued and / or reviewed by a third party.
10. Not to carry out validation/verification activities on behalf of another validation/verification body.

11. It will not provide verification services to companies with direct family ties with the shareholders, members of the Board of Directors or internal staff of CNC.
12. It will not provide verification services to companies owned by the shareholders, members of the Board of Directors or internal CNC staff.
13. The remuneration of staff acting as a member of the verification team has no link to the outcome of the verification.

Finally, it declares in a transparent manner, that the activities carried out by CNC are only GHG validation/verification and training services, which do not affect compliance with accreditation requirements, this is because safeguard actions are being applied for compliance with the impartiality policy, in addition, the verification services are third party and the trainings are limited to providing make generic information that is freely available in the public domain.



Laura Mora Mora
Managing Director
CARBON NEUTRAL CERTIFICATION (CNC)