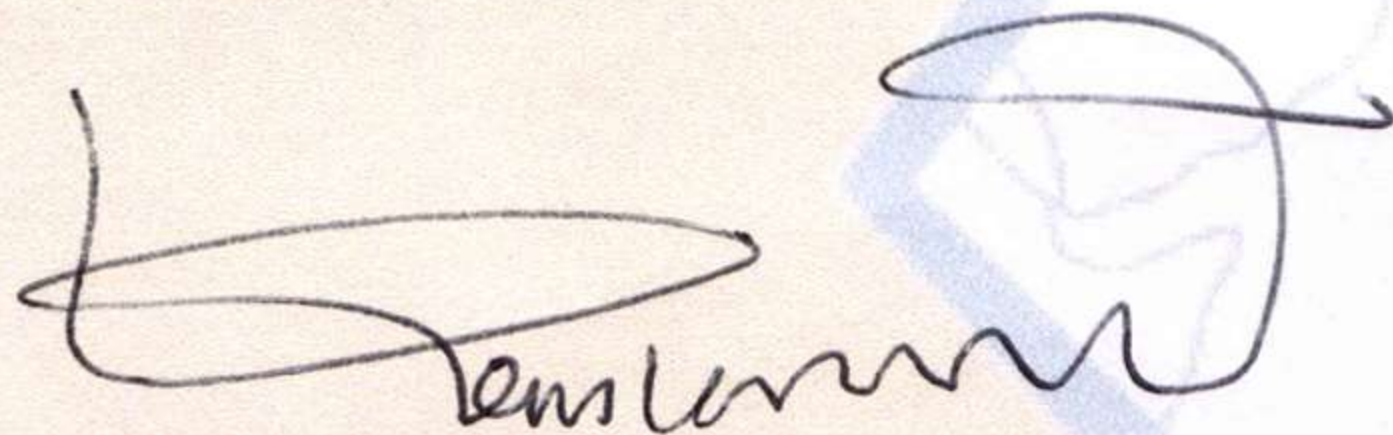


POLICY STATEMENT OF IMPARTIALITY

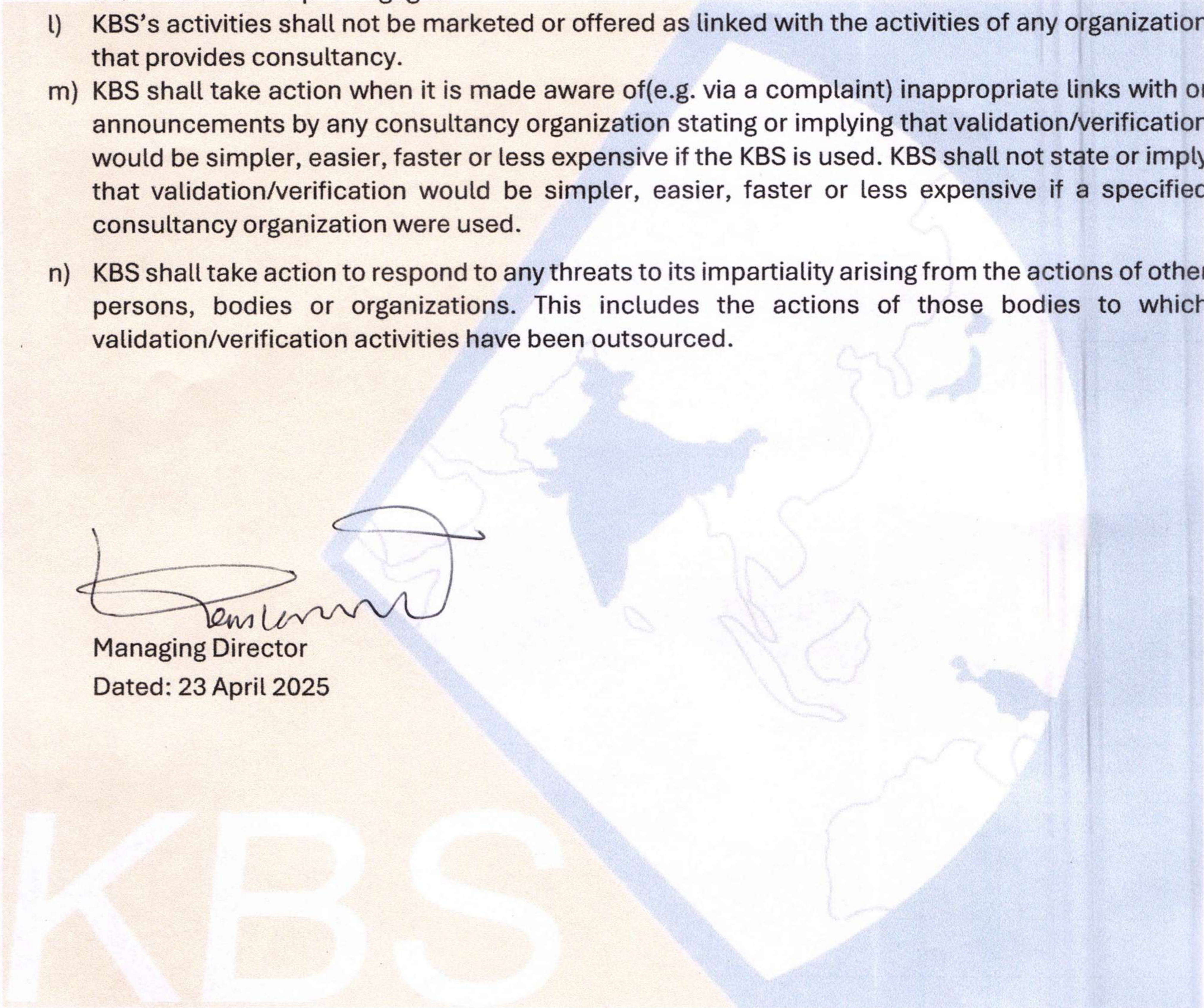
1. KBS understands the possible influence that can be exerted on it as an organization and/or on its personnel when validating and/or verifying/certifying CDM/ A6.4 and other GHG program project activities/ PoA and stresses its commitment to fully address that issue.
2. KBS is committed to ensure integrity at all times in its CDM/ A6.4 and other GHG Program validation and verification/certification activities/ PoA, to act impartially and avoid any conflict of interest that may compromise its ability to make impartial decisions.
3. KBS ensures that:
 - a) There are no constraints that might influence judgement or endanger independence of judgement in relation to validation and/or verification/certification activities/PoA, inter alia, by having sufficient resources either internal or external.
 - b) No conflict of interest exists between its functions as a DOE/VVB, those of other parts of the organization and those of the related bodies.
 - c) KBS and its personnel have no relationship based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing and payment of a sales commission or other inducement for the referral of new clients, etc that creates threats to its impartiality.
4. KBS ensures its impartiality by:
 - a) Having a clearly defined institutional structure and impartiality policy and procedures, appropriate implementation of these policy and procedures and operation and conduct of its activities.
 - b) Managing conflict of interest and ensuring the objectivity of validation and/or verification/certification functions.
 - c) Taking action to respond to any threats to its impartiality arising from the actions of other parts of the organization, persons outside of the organization, subcontractors, related bodies or other bodies or organizations.
 - d) Maintaining a professional environment and culture in the organization that supports the behaviour of all personnel that is consistent with impartiality.
5. KBS does not:
 - a) Use personnel with an actual or potential conflict of interest.
 - b) Provide validation and verifications for the same client unless allowed by the applicable GHG programme.
 - c) Provide consulting services. However, in extreme case if it provides, it does not validate or verify a GHG claim where it provided GHG consultancy services to the responsible party that support the GHG claim.
 - d) Validate or verify a GHG claim where a relationship with those who provided GHG consultancy services to the responsible party that support the GHG assertion poses an unacceptable risk to impartiality. (A relationship could be based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing, and payment of a sales commission or other inducement for the referral of new clients.)
 - e) Validate or verify a GHG assertion using personnel who were engaged by those who provided GHG consultancy services to the responsible party in support of the GHG assertion.
 - f) offer or provide both consultancy and validation/verification for the same claim from the same client.

- g) Where the relationship between a Consultancy firm that provides consultancy and the KBS poses an unacceptable threat to the impartiality of KBS, shall not provide validation/verification activities to clients who have received consultancy relating to the same claim. This includes potential clients with whom KBS is pre-engaged.
- h) Outsource the review and issuance of the validation or verification statement (see also 7.4).
- i) Offer products or services that pose an unacceptable risk to impartiality.
- j) offer or provide both consultancy and validation/verification for the same claim from the same client.
- k) Where the relationship between a body that provides consultancy and the KBS poses an unacceptable threat to the impartiality, KBS shall not provide validation/verification activities to clients who have received consultancy relating to the same claim. This includes potential clients with which KBS is pre-engaged.
- l) KBS's activities shall not be marketed or offered as linked with the activities of any organization that provides consultancy.
- m) KBS shall take action when it is made aware of (e.g. via a complaint) inappropriate links with or announcements by any consultancy organization stating or implying that validation/verification would be simpler, easier, faster or less expensive if the KBS is used. KBS shall not state or imply that validation/verification would be simpler, easier, faster or less expensive if a specified consultancy organization were used.
- n) KBS shall take action to respond to any threats to its impartiality arising from the actions of other persons, bodies or organizations. This includes the actions of those bodies to which validation/verification activities have been outsourced.



Managing Director

Dated: 23 April 2025



KBS