

## PROC 6.0 IMPARTIALITY MANAGEMENT PROCEDURE

# Paris Agreement Credit Mechanism (PACM) herein after referred as Article 6.4

### POLICY

As a DOE (under UNFCCC Article 6.4 accreditation) and VVB (under ISO 17029 & 14065 accreditation) Carbon Check is committed to assess projects based only on the compliance to the requirements articulated by the decisions of the UNFCCC; NACB to the ISO 14065 and applicable GHG scheme methodologies, tools and guidelines stipulated by the Article 6.4 SBM.

Towards that end the pricing policy of Carbon Check will take into account the following factors:

Type of project- technology measure employed, single/bundled/PoA

- a) Number of sites
- b) Size of the project – small scale/large scale
- c) Geographical location of sites
- d) Tools & methodologies rates of our assessors which are in vogue from time to time

The time required to complete a validation/verification will depend on:

- a) Our available resources (FM7.7)
- b) Work in hand
- c) Complexity of project
- d) Availability of information/documents/evidence required to validate/verify any project.

Factors such as consultancy organisation used or financial organisation used for a project function will not play any role in matters of time, price, simplicity/complexity of validation/verification.

## 1. PURPOSE

To ensure that impartiality is managed with respect to all validations and verifications carried out by Carbon Check.

The role of the Impartiality committee in the process is to provide independent oversight.

The management of Carbon Check is responsible for implementing the impartiality process.

## 2. SCOPE

Impartiality management relates to two levels:

**A.** Organisational impartiality management (i.e those impartiality threats that apply to Carbon Check as an organisation) – where this procedure and FM6.1 are utilized.

**B.** Project specific impartiality management – (i.e those impartiality threats that are specific to projects) - where this procedure and FM4.2 are utilized, in conjunction with the application review process, Proc 3.0.

This process applies to all validation and verification assessments and to all risks to impartiality which might include the following:

- Source of revenue: risks from a client paying for the validation or verification of greenhouse gas (GHG) assertions.
- Self-interest: risks from a person or body acting in their own interest, for example financial self-

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interest.

- Self-review: risks from a person or body reviewing their own work; assessing validation or verification activities of a client to whom the validation body or verification body provided consultancy would be a self-review risk.
- Familiarity (or trust): a risk from a person or body being too familiar or trusting of another person instead of seeking validation or verification evidence is a familiarity risk.
- Intimidation: risks from a person or body having a perception of being coerced openly or secretly, such as a risk to be replaced or reported to a supervisor.

### 3. PROCESS OWNER / OVERALL RESPONSIBILITY AND AUTHORITY

The Director - Compliance and Quality Manager have overall responsibility and authority for ensuring that this procedure is implemented.

### 4. PROCESS / PROCEDURE

#### 4.1 Process Inputs

Inputs	Source	Acceptance Criteria
Application forms	Application and Planning Process Proc 3.0	Application form reviewed as per Proc 3.0
Impartiality threats	As above	Refer to FM 6.1 for guidance on risk acceptability

#### 4.2 Process Flow

Not currently applicable to this procedure - refer to section 4.4 for the process/procedure steps.

#### 4.3 Process Outputs

Outputs	Destination/s	Acceptance Criteria
Impartiality risk assessment	Carbon Check Management and public domain	Impartiality risk assessment completed in full
Managed impartiality threats	Client, UNFCCC	Impartiality threats either removed or managed. If not possible - work not carried out by Carbon Check.

#### 4.4 Process/Procedure Steps

Step	Activity	Responsibility & Authority
1	<b>Commitment to impartiality</b>	Management

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	<ul style="list-style-type: none"> <li>- Include the management commitment to impartiality in the Carbon Check quality policy.</li> <li>- Communicate this and ensure it remains publically available ie on the Carbon Check website.</li> <li>- Ensure the impartiality requirements are included in contracts (internal and external assessors and validation or verification role players, as per FM 7.4a and 7.4b. Refer to Proc 7.0)</li> <li>- Immediate action will be taken in response to any threats to impartiality that arise from internal or external parties, including related bodies, subcontractors, or clients. Any conflicts identified will be documented, and appropriate measures will be implemented to safeguard impartiality.</li> <li>- Foster a Culture of Impartiality: Carbon Check is committed to cultivating a professional environment where impartiality is valued and upheld by all personnel. Training, policies, and oversight are in place to ensure that all employees act in a manner that aligns with impartiality principles in their work.</li> <li>-</li> </ul> <p>While carrying out the conflict of interest analysis the following risks, but not limited to them, shall be included:</p> <ul style="list-style-type: none"> <li>(a) <b>Source of revenue:</b> risks from a client to which the DOE provides validation or verification/certification services . This risk is significant when Carbon Check is financially dependent on few client;               <ul style="list-style-type: none"> <li>- Single client (i.e.) Legal entity with whom the contract is getting signed</li> </ul> </li> <li>(b) <b>Self-interest:</b> risks from a person or an organization acting in its own interest, for example financial self-interest;</li> <li>(c) <b>Self-review:</b> risks from a person or an organization reviewing its own work; assessing the Article 6.4 validation or verification/certification activities of a client to whom the Carbon Check or its related bodies provided consultancy would be a self-review risk. E.g. use of same person in the V/V team and as technical reviewer, in case of small scale project use of same V/V personel for the validation as well as verification ;</li> <li>(d) <b>Familiarity (or trust):</b> risks from a person or an organization being too familiar or trusting of another person or with the documented system instead of seeking validation or verification/certification evidence is a familiarity risk. E.g. use of same V/V personel for number of verification of the same project with the client ; and</li> <li>(e) <b>Intimidation:</b> risks from a person or an organization having a perception of being coerced openly or secretly, such as a risk to be replaced or reported to a supervisor.</li> </ul> <ul style="list-style-type: none"> <li>- While carrying out the conflict of interest analysis, Carbon Check shall:               <ul style="list-style-type: none"> <li>- Evaluate sources of income and assess whether financial or other commercial factors do not compromise impartiality;</li> </ul> </li> </ul>	

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	<ul style="list-style-type: none"> <li>- Identify and document its actual and /proposed involvement in Article 6.4 activities other than validation and/or verification/certification and carry out and document analysis of actual and potential risk to impartiality;</li> <li>- Identify and document all related bodies and identify actual and /potential risks to impartiality, including potential conflicts arising from such between a DOE and a related body listed in paragraph</li> <li>- Disclose and document, in a transparent and comprehensive manner the following information, as a minimum: the types of activities carried out by Carbon Check, its parent organization, entities belonging to the same group, related bodies, personnel and subcontractors in general and in particular regarding the Article 6.4 , including development, financing, consultation and training; and</li> <li>- Clearly define the functions of its related bodies and their relationships with the Carbon Check when describing its organizational structure. This should cover all relationships, such as:               <ul style="list-style-type: none"> <li>(i) Relationships based on common ownership and governance, personnel;</li> <li>(ii) Shared resources, finances, and contracts; and</li> <li>(iii) Marketing and payment of commission or other inducement for bringing in business or the referral of new clients, etc.</li> </ul> </li> </ul> <p>Carbon Check shall carry out a conflict of interest analysis at least annually and whenever a significant change occurs in the DOE activities, such as changes in the organizational structure or of the legal status and mergers with or acquisitions of other organizations.</p>				
2	<p><b>Constitute Impartiality Committee / Oversight of impartiality</b></p> <ul style="list-style-type: none"> <li>- Ensure that an Impartiality Committee is maintained for managing Impartiality.</li> <li>- Compile a Terms of Reference for the Committee that includes the role and authorities.</li> <li>- Refer to FM 6.2 Impartiality Committee Terms of Reference and Procedures.</li> <li>- Retain records of the committee members’ acceptance of nomination, using FM6.3, signed non-disclosure circumvention agreements, FM7.6, copies of CVs and that the members represent the stakeholders as identified in FM6.2.</li> <li>- Ensure that the Impartiality Committee functions in accordance with the Terms of Reference FM 6.2 Impartiality Committee Terms of Reference and Procedures.</li> <li>- Ensure that the recommendations regarding impartiality management are either implemented, or reviewed in accordance with the Terms of Reference FM 6.2.</li> <li>- Ensure records of Impartiality Committee meetings are retained.</li> <li>-</li> </ul>	Director - Compliance and Quality Manager			
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	<p><b>Impartiality committee meeting members and Voting rights:</b></p> <ul style="list-style-type: none"> <li>- Ensure that an Impartiality Committee meeting is conducted at least once a year, and in no case the interval between two consecutive meetings shall exceed 15 months, with a mandatory requirement of 60% attendance from the panel members.</li> <li>*In cases where the impartiality committee identifies issues through the monitoring or review of the implementation of the Carbon Check’s systems to safeguard impartiality, it shall report the instance to the Carbon Check’s management within seven days. If the management does not follow the advice of the impartiality committee, this committee shall have the right to report the instance to the Board through the secretariat within seven days.</li> <li>- Carbon Check should maintain the record of FM 6.4(a) Impartiality Committee: Meeting Agenda and FM 6.4(b) Impartiality Committee: Minutes of Meeting</li> <li>- Carbon Check top management, including Directors, and Quality Manager, will serve as facilitators during impartiality committee meetings, offering essential inputs. However, they will refrain from influencing the decisions made by the panel and will not possess any voting rights. In the event of divergent opinions, the impartiality committee members may make decisions based on the majority of votes, ensuring autonomy in the decision-making process.</li> </ul>	

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3	<p><b>Determine the risks to impartiality and associated mitigation measures- Organizational</b></p> <ul style="list-style-type: none"> <li>- Use the COI Analysis form FM 6.1 to determine the risks and mitigation measures.</li> <li>- Conduct at least one risk/impartiality review for the whole organization per year, or more often, at any time if there are concerns or threats noted.</li> <li>- Ensure the Impartiality Committee reviews and ratifies the risk assessment carried out in COI Analysis form, FM6.1.</li> </ul> <p>The mitigation actions may be through, inter alia:</p> <ul style="list-style-type: none"> <li>(a) Prohibitions – Certain defined activities should not be carried out;</li> <li>(b) Restrictions – Certain defined activities should be carried out in a restricted manner with clearly defined control points to ensure mitigation; and</li> <li>(c) Disclosures.</li> </ul> <p>The mitigation strategies and actions whenever a change in the conflict of interest analysis has occurred.</p> <p>Case where a single client (consultant, project developer etc.) contributes 40 % of the total activities (by revenue or volume)- mitigation measures are:</p> <ul style="list-style-type: none"> <li>➤ Restriction - If a single client (consultant, project developer etc.) contributes 40 % of the total activities (by revenue or volume), the Top Management shall conduct random witness audits as Observer of the project activities to ensure that the risk is mitigated.</li> <li>➤ Prohibition – It shall be ensured that a single client (consultant, project developer etc.) does not contribute to 66 % of the total activities (by revenue or volume), Any new projects may not be contracted with the client if the limit is breached.</li> <li>➤ Disclosure – A list of top 10 clients (consultant, project developer) by revenue and volume shall be maintained and shared during the management review meeting.</li> </ul> <p>Any client for whom restriction or prohibition is applied shall be disclosed to the applicable Accreditation Body during accreditation/ re-accreditation/ surveillance audits.</p>	<p>Director - Compliance and Quality Manager , with reference to Impartiality Committee</p>
4	<p><b>Determine the risks to impartiality - Project Specific</b></p> <ul style="list-style-type: none"> <li>- Use the same principles, but conduct the risk assessment as part of the Application and Planning process Proc 3.0, and log the outcomes using FM 4.2. All risks to impartiality shall be categorised as either high or medium or low.</li> <li>- If any risks are identified that require mitigatory measures, a mitigation plan shall be defined as per the procedure and associative form. Identified risks are to be referred to the Impartiality Committee for review at the next meeting,</li> </ul>	<p>Director - Compliance and Quality Manager</p>

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	<p>or if urgent, distribute to the Committee members for electronic decision; or call an emergency meeting.</p> <ul style="list-style-type: none"> <li>- Determination of Impartiality risk and mitigation measures shall be conducted prior to the commencement of any verification or validation services. In order to avoid risk to impartiality after the commencement of verification/validation services, non-conflict of interest shall be continually assessed throughout the life time of the project and up to one year after completion. </li></ul> <p>Mitigation measures for threats like self interest, familiarity and intimidation:</p> <ul style="list-style-type: none"> <li>➤ <b>Self Review:</b> Not utilizing same V/V personnel for carrying out V/V process and technical review. In case a V/V team member or the entire team is involved in the validation of the SSC project, not involving the V/V team member or the entire team during the first verification of the project after registration.</li> <li>➤ <b>Familiarity (or trust):</b> Change of team composition (including the member if applicable) after three subsequent verification of the same project.</li> <li>➤ <b>Intimidation:</b> Not linking the project completion (particularly the nature of the opinion) to the performance indicator criteria of the V/V personnel and no financial incentive on the completion of projects. As per Carbon Check policy, impartiality is one of the key criteria/consideration while carrying out V/V services, hence risk to be replaced or reported to a supervisor is being taken care.</li> </ul>				
5	<p><b>Implement Safeguards to impartiality</b></p> <ul style="list-style-type: none"> <li>- As per the mitigation measures identified during the risk assessments –               <ul style="list-style-type: none"> <li>- organisational – FM6.1 and</li> <li>- project specific – FM4.2 respectively.</li> </ul> </li> <li>- Make provision for any anticipated validation/verification needs.</li> </ul>	Director – Compliance, and Quality Manager			
6a	<p><b>Avoidance of conflict of interest</b> Carbon Check <i>shall not</i></p> <ul style="list-style-type: none"> <li>- use personnel with an actual or potential conflict of interest;</li> <li>- validate and verify greenhouse gas (GHG) assertions from the same GHG project unless allowed by the applicable GHG programme;</li> <li>- provide any consultancy services to the responsible party that support the GHG assertion;</li> <li>- validate or verify a GHG assertion 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.</li> </ul> <p>NOTE 1 A relationship such as that described in d) 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.</p> <ul style="list-style-type: none"> <li>- 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;</li> </ul>	Director - Compliance and Quality Manager			
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	<ul style="list-style-type: none"> <li>- outsource the review and issuance of the validation or verification statement;</li> <li>- offer products or services that pose an unacceptable risk to impartiality;</li> <li>- state or imply that validation or verification of a GHG assertion would be simpler, easier, faster or less expensive if a specified GHG consultancy service were used.</li> </ul> <p>NOTE 2 Arranging training and participating as a trainer is not considered a GHG consultancy service, provided that (where the training relates to GHG quantification, GHG data monitoring or recording, GHG information system or internal auditing services) it is confined to the provision of generic information that is freely available in the public domain (i.e. the trainer should not provide organization-specific or project-specific advice or solutions).</p> <p>Carbon Check is committed to the following</p> <ul style="list-style-type: none"> <li>- Carbon Check shall not have any direct relationship with its client other than validation and/or verification/certification work and third party conformity assessment;</li> </ul> <p>Carbon Check shall not undertake validation and/or verification/certification of a Article 6.4/GHG projects if Carbon Check or any external assessor has been engaged in any function that has been identified as a threat to impartiality, such as any of the following relating to the Article 6.4/GHG projects:</p> <ul style="list-style-type: none"> <li>(a) Identification, development and/or financing of ISO 14065/ Article 6.4 PA ;</li> <li>(b) Consultancy related to ISO 14065/ Article 6.4 PA;</li> <li>(c) Providing of training on ISO 14065/ Article 6.4 PA or and other related topics;</li> <li>(d) Marketing and tie-up promotion with ISO 14065/ Article 6.4 or consultancy/financing organizations;</li> <li>(e) Offering/payment of commissions or other inducements for promotion or newbusiness;</li> <li>(f) Use of personnel for validation and/or verification/certification of a ISO 14065/ Article 6.4 projects activity who were previously associated with the client in their personal capacity or otherwise for any activity such as development, consultancy, training, etc.; and</li> <li>(g) Other organizational considerations such as performance targets in financial terms or in terms of a specific number of ISO 14065/ Article 6.4 projects offset project to be validated and/or verified/certified during a period of time.</li> <li>(h) The conditions in Carbon Check contracts with client shall not link Carbon Check payments to the final outcome of the validation or verification/certification activities;</li> </ul>				
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	<p>(i) Carbon Check personnel involved in validation and/or verification/certification activities shall be bound by Carbon Check impartiality policy and act impartially in their work through contractual or employment conditions and assignment conditions for each validation and/or verification/certification activity; and</p> <p>(j) Carbon Check personnel involved in validation and/or verification/certification activities shall not provide, while making validation or verification/certification regarding also 14065/ Article 6.4 projects , any advice, consultancy or recommendation to client on how to address any deficiencies that may be identified in the validation or verification/certification.</p> <ul style="list-style-type: none"> <li>- Carbon Check shall not outsource validation and/or verification/certification work to a legal entity that is engaged in the development, consultancy or financing of ISO 14065/ Article 6.4 projects;</li> <li>- Carbon Check shall not use external validators, verifiers or technical experts in a ISO 14065/ Article 6.4 projects if they, or the organization that employs them, have been engaged in the development, consultancy or financing of this ISO 14065/ Article 6.4 projects</li> <li>- Carbon Check’s activities shall not be marketed or offered as linked with the activities of an organization that provides services in respect of development, financial assistance and consultancy for ISO 14065/ Article 6.4 projects.</li> <li>- Carbon Check shall not state or imply that validation and/or verification/certification regarding a ISO 14065/ Article 6.4 projects would be simpler, easier, faster or less expensive if a specified consultancy/financing organization is used;</li> <li>- Carbon Check shall not use validation or verification/certification personnel, in the validation or verification/certification of a ISO 14065/ Article 6.4 projects if:           <ul style="list-style-type: none"> <li>(i) For internal personnel, they have provided any development, consultancy or financing for this A6.4 project or PoA;</li> <li>(ii) For External personnel, They, or the organization that employs them, have been involved in the development, consultancy or financing of this ISO 14065/ Article 6.4 projects ; or</li> <li>(ii) For both internal and external personnel, They have had any professional relationships, other than a third party conformity assessment, with the project participants of this ISO 14065/ Article 6.4 projects activity or PoA at least last two years; provided this time in sufficient to avoid impartiality issues;</li> </ul>           Carbon Check shall not use personnel who have been involved in, or have had a professional relationships with the client (other than a third party conformity assessment) of a ISO 14065/ Article 6.4 projects under validation and/or verification/certification in any way within the         </li> </ul>				
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	<p>last two years, to take part in validation and/or verification/certification work for the ISO 14065/ Article 6.4 projects</p> <p>If the person or the organization that employs them in question was involved in the development of a ISO 14065/ Article 6.4 project under validation and/or verification/certification, then Carbon Check shall not use such person at all in the validation, verification/certification of the project. Such Carbon Check shall require its personnel, internal and external, to reveal any potential conflict of interest known to them.</p> <ul style="list-style-type: none"> <li>- Carbon Check shall not use for the verification/certification of a ISO 14065/ Article 6.4 projects personnel who was involved in the validation team of such ISO 14065/ Article 6.4 projects, except in the cases in which a DOE is allowed to conduct both the validation and verification/certification as per Article 6.4 AS and VVS.</li> <li>- Carbon Check shall use this information as input to identifying threats to impartiality raised by the activities of such personnel or by the organizations that employ them, and shall not use such personnel, internal or external, unless any potential conflict of interests has been addressed and the measures taken to address these potential conflicts have been documented and implemented. If during the course of validation and/or verification/certification, such instances are known, the concerned personnel shall be removed from those functions immediately;</li> <li>- Carbon Check shall require its personnel, internal and external, to report any situation of influence or pressure from client that may threaten their independence in the course of validation and/or verification/certification of ISO 14065 and Article 6.4 projects. Based on such report, Carbon Check shall take appropriate actions to ensure its independence in its validation and/or verification/certification work;</li> <li>- The conditions in the Carbon Check's contracts with client shall not link the Carbon Check's payments to the final outcome of the validation or verification/certification activities;</li> <li>- The Carbon Check's personnel involved in validation and/or verification/certification activities shall be bound by Carbon Check's impartiality policy and act impartially in their work through contractual or employment conditions and assignment conditions for each validation and/or verification/certification activity; and</li> <li>- Carbon Check's personnel involved in validation and/or verification/certification activities shall not provide, while making validation or verification/certification regarding a Article 6.4 projects, any advice, consultancy or recommendation to client on how to address any deficiencies that may be identified in the validation or verification/certification.</li> </ul>	

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	<p>- Carbon Check and the outsourced entities to which the Carbon Check may outsource one or more functions shall not have any direct relationship with the Carbon Check’s clients and the project participants of the ISO 14065/ Article 6.4 projects under validation and/or verification/certification other than validation and/or verification/certification activities and third party conformity assessments;</p> <p><b>Specific to CORSIA:</b></p> <p><b>(a) Prohibition of Ownership Links</b> Carbon Check and any part of its legal entity shall not be:</p> <ul style="list-style-type: none"> <li>• An aeroplane operator or owned by one; or</li> <li>• A body that trades emissions units, or owned by/owning such a body.</li> </ul> <p><b>(b) Organizational Independence</b> The relationship between Carbon Check and any aeroplane operator shall not involve:</p> <ul style="list-style-type: none"> <li>• Common ownership, governance, or management;</li> <li>• Shared personnel, financial resources, or infrastructure;</li> <li>• Common contracts or marketing arrangements.</li> </ul> <p>Any such association, if unavoidable (e.g., shared holding structure), shall be documented and assessed for impartiality risks.</p> <p><b>(c) Prohibition of Delegated Activities</b> Carbon Check shall not perform any tasks on behalf of the aeroplane operator related to:</p> <ul style="list-style-type: none"> <li>• Preparation or updating of the Emissions Monitoring Plan (EMP);</li> <li>• Preparation, monitoring, or calculation of the Emissions Report (including CO<sub>2</sub> calculations and fuel use data);</li> <li>• Preparation of the Emissions Unit Cancellation Report.</li> </ul> <p>This ensures that Carbon Check’s role remains purely verification-based, with no overlap in operational responsibilities.</p> <ul style="list-style-type: none"> <li>•</li> </ul>	
6b	<p><b>Cooling-off Period and Rotation of Verification Team Leaders (Specific to CORSIA)</b></p> <p><b>1) Maximum Consecutive Engagement</b></p> <p>a) A verification team leader shall not conduct more than six (6) consecutive annual verifications for the same aeroplane operator under CORSIA.</p> <p>b) The six-year maximum period shall include:</p>	Quality Manager along with Contract review team and approval by CEO

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	<p>Any GHG verification activities performed for the aeroplane operator prior to the operator becoming subject to verification under ICAO Annex 16, Volume IV.</p> <p><b>2) Mandatory Cooling-off Period</b></p> <p>a) Upon completion of six consecutive annual verifications for the same aeroplane operator, the verification team leader shall observe a mandatory cooling-off period of three (3) consecutive years.</p> <p>b) During the cooling-off period, the individual shall:</p> <ul style="list-style-type: none"> <li>• Not act as verification team leader or verifier;</li> <li>• Not be involved in verification planning, execution, technical review, or certification decision-making for the concerned aeroplane operator.</li> </ul> <p><b>3) Verification History Tracking</b></p> <p>a) Carbon Check shall maintain a CORSIA Verification History Register to track verifier and team leader assignments.</p> <p>b) The register shall record, at a minimum:</p> <ul style="list-style-type: none"> <li>• Aeroplane operator name;</li> <li>• Verification year;</li> <li>• Scope of verification</li> <li>• Verification standard applied;</li> <li>• Names and roles of verification personnel;</li> <li>• Confirmation of consecutive verification count.</li> </ul> <p>c) The register shall include all historical GHG verification engagements, including those conducted prior to CORSIA applicability.</p> <p><b>4) Pre-Assignment Compliance Check</b></p> <p>a) Prior to appointment of a verification team leader for a CORSIA engagement, the Quality manager along with contract review team shall verify compliance with the rotation requirement by reviewing the CORSIA Verification History Register.</p> <p>b) The proposed verification team leader shall submit a declaration of prior verification engagements (FM 4.2 a) for the aeroplane operator concerned.</p> <p>c) Assignment shall proceed only after confirmation that the cooling-off requirement is not breached.</p> <p>d) If the review confirms that a team leader has conducted six (6) consecutive annual verifications for the same aeroplane operator:</p> <p>e) The individual shall not be assigned as verification team leader or verifier for that operator for a minimum period of three (3) consecutive years.</p>				
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	<p>f) During the cooling-off period: The individual shall have no involvement in verification planning, execution, review, or decision-making for the concerned operator.</p> <p><b>5) Ongoing Monitoring and Review</b></p> <p>a) The CORSIA Verification History Register shall be:</p> <ul style="list-style-type: none"> <li>• Updated after each completed verification</li> <li>• Reviewed at least annually as part of management review and impartiality risk assessment</li> </ul> <p>b) Findings related to non-compliance shall trigger:</p> <ul style="list-style-type: none"> <li>• Root cause analysis</li> <li>• Corrective actions</li> <li>• Revision of assignment controls, if necessary</li> </ul>				
6c	<p><b>Documentation and Control of Organizational Relationships (Specific to CORSIA):</b></p> <p><b>1) Identification of Organizational Relationships</b> Carbon Check shall identify and document the following, as applicable:</p> <p>a) Legal structure and registration details; b) Ownership structure, including shareholders and parent/affiliate entities; c) Management structure, including directors and key managerial personnel; d) Operational linkages with other entities, if any; e) Shared resources, including personnel, infrastructure, IT systems, or financial arrangements.</p> <p><b>2) Documentation of Organizational Structure</b></p> <p>a) Carbon Check shall maintain a documented organizational structure in the form of:</p> <ul style="list-style-type: none"> <li>• Organizational chart; and</li> <li>• Legal and ownership disclosure records</li> </ul> <p>b) The documentation shall clearly identify all legal and operational linkages, if any, with other entities. c) Any changes to organizational structure or relationships shall be:</p> <ul style="list-style-type: none"> <li>• Documented without undue delay; and</li> <li>• Reviewed for impartiality implications</li> </ul> <p><b>3) Assessment of Impartiality Risk</b></p> <p>a) Documented organizational relationships shall be evaluated to identify potential threats to impartiality and independence. b) Where risks are identified, appropriate mitigation measures shall be documented and implemented.</p>	CEO, Director Compliance and Quality Manager			
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	<p>c) The assessment and mitigation outcomes shall form part of the VVB's impartiality oversight.</p> <p>4) Record Maintenance and Control</p> <p>a) Carbon Check shall maintain records of:</p> <ul style="list-style-type: none"> <li>Organizational structure and relationship documentation;</li> <li>Ownership and management disclosures;</li> <li>Resource-sharing declarations;</li> <li>Impartiality risk assessments related to organizational relationships.</li> </ul> <p>b) Records shall be:</p> <ul style="list-style-type: none"> <li>Controlled</li> <li>Retained in accordance with Proc 1.3 record retention requirements; and</li> <li>Kept current.</li> </ul> <p>5) Availability to NAB</p> <p>a) All records maintained under this procedure shall be made available to NAB or NAB-appointed accreditation assessors upon request.</p> <p>b) Records shall be presented in a manner that enables NAB to evaluate:</p> <ul style="list-style-type: none"> <li>Organizational independence;</li> <li>Absence of conflicts of interest; and</li> <li>Effectiveness of impartiality controls.</li> </ul>				
7	<p><b>Problems/complaints regarding impartiality</b></p> <ul style="list-style-type: none"> <li>Log all problems/complaints as per the Action/problem management process, Proc 1.1</li> <li>Report problems to the UNFCCC, NABCB and applicable GHG scheme reqwhere applicable</li> </ul>	Director - Compliance and Quality Manager			
8	<p><b>Management Review</b></p> <ul style="list-style-type: none"> <li>Include any impartiality problems/complaints in the Management Review, Proc 1.6. Management shall review the effectiveness of impartiality management including:           <ul style="list-style-type: none"> <li>Carbon Check shall analyse and review, at least once a year, all data and information relevant to impartiality, such as the conflict of interest analysis, the mitigation strategies and actions undertaken, any non-conformities (NCs) raised with regard to impartiality and the corrective actions implemented to correct the NCs.</li> <li>Based on the data/information referred to above, Carbon Check shall carry out, once a year, an analysis of the process to safeguard impartiality and a review of its effectiveness.</li> <li>The recommendations of actions resulting from the review of the process of safeguarding impartiality shall be reported to Carbon Check's management as part of MRM input mentioned in Proc 1.6</li> </ul> </li> </ul>	Director – Compliance, Quality Manager			
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	(clause 3.1) and shall maintain the record of this review and of the recommendation of actions resulting from it. Carbon Check shall keep record of this review –management review minutes and any associated updates to FM6.1				
9	<p><b>Carbon Check shall ensure impartiality in their operations by, inter alia, through:</b></p> <ul style="list-style-type: none"> <li>- Having the management’s commitment to impartiality in validation and/or verification/certification functions as evidenced through defined policies and procedures, and operation and conduct of its activities (FM 7.5 and FM 7.6);</li> <li>- Make publicly available a statement that describes its understanding of the importance of impartiality in validation and/or verification/certification functions, how it manages conflict of interest and how it ensures the objectivity of validation and/or verification/certification functions;</li> <li>- Evaluate sources of income and demonstrate that financial or other commercial factors do not compromise impartiality;</li> <li>- Take action to respond to any threats to its impartiality arising from the actions of other persons, bodies or organizations;</li> <li>- Require personnel, internal and external, to reveal any potential conflict of interest known to them. Carbon Check should use this information as input to identifying threats to impartiality raised by the activities of such personnel or by the organizations that employ them, and shall not use such personnel, internal or external, unless any potential conflict of interests has been addressed and the measures taken to address these potential conflicts have been documented and implemented; and</li> <li>- Maintain a professional environment and culture in Carbon Check that supports behaviour of all personnel that is consistent with impartiality.</li> <li>- The DOE, Carbon Check and its related body and their personnel shall not engage in the activities below:               <ul style="list-style-type: none"> <li>- (a) Identification, development and/or financing of A6.4 project activities and PoAs and any GHG activities other than A6.4 project activities and PoAs</li> <li>- (b) Consultancy related to A6.4 projects and PoAs and any GHG activities other than A6.4 project activities and PoAs</li> <li>- (c) Providing training on A6.4 projects and PoAs and other related topics</li> <li>- (d) Outsourcing, marketing and tie-up promotion consultancy/identification/development/financing with Article 6.4 organizations and any consultancy/identification/development/financing organizations engaged in GHG activities other than A6.4 project activities and PoAs</li> </ul> </li> </ul>	Director - Compliance and Quality Manager			
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	- (e) Offering/payment of commissions or other inducements for promotion or new business.	

## 5. PROCESS METRICS

Measure	Responsibility	Frequency	Use of the data	Target
Nature of any impartiality problems/ complaints	Director - Compliance and Quality Manager	On receipt	To review whether the impartiality management process needs to be modified. To manage the specific problem or complaint	Take action within 1 week
Number of justified impartiality problems/ complaints	Director - Compliance and Quality Manager	Annual	To review the effectiveness of the impartiality management	Zero justified impartiality complaints per year

## 6. REFERENCES & ASSOCIATED DOCUMENTS/SOFTWARE

### 6.1 Documentation References

Procedure:	Management and Financial Reviews	Proc 1.6
Procedure:	Application and Planning Process	Proc 3.0
Procedure:	Human Resources & Competence Management	Proc 7.0
Procedure:	Complaints, Appeals and Disputes	Proc 8.0
Form	Client Application Review & Planning/ Team Impartiality and Risk Review form	FM 4.2
Form	COI Analysis form	FM 6.1
Form	Impartiality Panel Terms of Reference and Procedures	FM 6.2
Form	Response to invitation to become member of impartiality panel	FM 6.3
Form	Impartiality committee: Meeting agenda	FM 6.4 (a)
Form	Impartiality committee: Minutes of Meeting	FM 6.4 (b)
Form	Employee agreement	FM 7.4
Form	Code of Conduct	FM 7.5
Form	Non-disclosure non-circumvention agreements	FM 7.6

## 7. Records Table

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Record type/group	Responsibility	Access control/ Confidentiality	Minimum retention period	Disposal method
Impartiality risk assessment records – including FM6.1	Director - Compliance and Quality Manager	Not confidential	1 Year	Discretionary
Impartiality Panel records, including minutes of meeting, acceptance of appointments	Director - Compliance and Quality Manager	Confidential	1 Year	Discretionary
Records of project impartiality review – FM4.2	As per Proc3.0			
Problems/complaints regarding impartiality	As per Proc 1.1			

## 8. Revision History

Rev Date	Rev. No.	Brief Details of Changes
Aug 2009	0	New document
Jan 2010	1	Added reference to as per FM 7.4 and 7.5 to Step 1 Added Step 9, to clarify Carbon Check's intention with regard to impartiality management Amended 5. Process Metric to reflect target of zero justified imparity complaints.s Added cross references to Proc 8.0 Clarified the frequency of impartiality reviews Added reference to new procedure, Proc 1.6 Step 2 : Added reference to FM 4.2 for project impartiality review recording
October 2010	2	Created and included reference to a separate Impartiality Committee Terms of Reference and Procedures, FM 6.2 (previously part of FM1.11). Removed references to FM 1.11 Added explanation of the two levels of impartiality management to the Scope. Added detail to step 2, 3, 4 and 5. Updated Records Table.
Oct 2011	3	Added para 166 of the CDM Accreditation Std version 3 under point 6
March 2012	4	Added types of risks – strep 1. Added records of signed non-disclosure circumvention agreements, FM7.6, copies of CVs to step 2 Clarified mitigatory measure options in step 3.

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		Added detail of review of effectiveness of impartiality mitigations to step 8. Added forms FM7.8 and FM6.3 under References (6.2)
June 2012	5	Procedure aligned to Accreditation Standard Version 4
July 2012	6	Updating of authorisation and responsibility
Sept 2012	7	Updating responsibility from CEO to Executive director
May 2013	8	Inclusions for ISO 14065 and ARB requirements
Nov 2014	09	Reason of changes: <ul style="list-style-type: none"> <li>• Transfer of Accreditation from Carbon Check (Pty) Ltd to Carbon Check (india) Private Ltd.</li> <li>• Implementaion of Accreditation Standard version 06.0</li> <li>• Removal of ANSI (ISO 14065) requirements from the documents.</li> </ul>
Nov 2015	10	Revised in response of NC 1 and NC 2 of Regular Surveillance
Sept 2020	11	Revision to update the logo of Carbon Check
June 2023	12	Revised the document name
October 2023	13	Revised as per OFI raised from CDM re-accreditation audit
October 2023	14	Revision as per the NC raised from CDM re-accreditation audit
November 2023	15	Revision to reflect changes in organization structure
April 2024	16	Revised in response to incorporate the changes as per A6.4 accreditation standard version 01.0
September 2024	17	Revised based on the Article 6.4 initial accreditation desk review
November 2024	18	Revised in response to the fDRR comments received during the Article 6.4 accreditation application process
21 December 2024	19	Revised in response to article 6.4 office assessment NC.
17 Jan 2025	20	Integrating the documents of UNFCCC and CDM
07 Oct 2025	21	Revised due to removal of Head – HR & Compliance role
15 Oct2025	22	Revised to include the CORSIA requirements
16 Dec 2025	23	Revised due to the voluntary withdrawal of CDM accreditation.
19 Jan 2026	24	Revised after the CORSIA DRR comments from NABCB
25 Apr 2026	25	Revised to incorporate the changes as per A6.4 accreditation standard version 02.0

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