

## IMPARTIALITY

### BACKGROUND AND PREAMBLE

ERM Certification and Verification Services (ERM CVS) is the independent ERM Group entity dedicated to conformity assessment, Validation and Verification, Assurance, and Training services.

To fulfil our purpose, we, ERM CVS, must inspire confidence and trust in stakeholders that we operate considering impartiality, confidentiality and risks, acting with professional care, competence and responsibility, being open and responsive to demands and enhancing our reputation.

Being impartial, and being perceived as impartial by relevant stakeholders, is a fundamental element that governs our decisions, actions and beliefs, supporting us to operate with independence, neutrality, fairness and free of conflicts of interests, bias or pre-judgment

### COMMITMENT TO IMPARTIALITY

ERM CVS Senior Leadership is committed to:

- leading by example, taking positive actions to improve our reputation, and embedding the importance of impartiality in our culture, beliefs, decisions and actions.
- understanding threats related to impartiality, including self-interest, self-review, familiarity, and intimidation risks.
- systematically reviewing our impartiality risks, considering our business context, relationships and activities and managing potential conflicts, to continuously improve our internal controls.
- assessing our practices, increasing our interactions and facilitating external oversight review of our impartiality processes.
- educating our teams to understand the concept and importance of impartiality.
- engaging and empowering our teams to execute projects, contracts and engagements with impartiality and objectivity, not allowing commercial, financial or other types of pressures that can compromise our decisions. We empower our team to stop when our impartiality is jeopardized.
- welcoming suggestions and concerns raised from relevant stakeholders related to impartiality. We investigate and we take actions proportionally to the magnitude of the risks identified.

### ERM CVS & ERM RELATIONSHIP MANAGEMENT

ERM CVS Global Managing Director/Managing Partner is ultimately responsible for ensuring that ERM CVS relationship with ERM Group promotes our independence, reputation, governance and impartiality. This responsibility includes:

- ensuring ERM CVS is aligned with ERM culture, beliefs and behaviours, fostering positive collaboration and communication where appropriate, and maintaining adequate level of independence where necessary, to protect our reputation.
- ensuring that ERM CVS is financially stable, balancing the provision of value to shareholders and investing in our business to increase our impact, to improve our portfolio and to expand our team and competence.
- explaining the rules and benefits to secure ERM CVS's impartiality and independence position.
- managing potential conflicts of interest, ringfencing impartiality threats, and reducing risks to acceptable levels.
- ensuring ERM CVS Partners and Directors are not responsible for leading ERM operational business units, projects, contracts and engagements, and vice-versa.
- ensuring the ERM CVS team retains full ownership and independence to contract, execute and take decisions related to its projects and engagements.