

## 1. Objective

To establish the principles, commitments, and mechanisms by which the VVB/DOE safeguards its impartiality, ensuring that no organizational, financial, commercial, personal or other influence compromises the objectivity of its technical decisions.

## 2. Scope

This impartiality policy applies to:

- Lead auditors, technical auditors, and observers participating in any assessment process.
- NOVA CERT's business relationships with clients, consulting firms, project developers, and any other organization that could create a potential or actual risk of a conflict of interest.
- Impartiality risk analysis processes, conflict of interest disclosures, and reviews by the Impartiality Committee.
- Prohibited activities that could compromise the organization's technical independence, such as consulting, project development, or carbon credit brokering.
- The handling of gifts, incentives, and any type of undue pressure on staff.

## 3. Development

### 3.1. Statement of principles

The VVB/DOE recognizes that impartiality is essential to the credibility, integrity, and public confidence in the results of validation and verification under Article 6.4 of the Paris Agreement.

The top management commits to:

- Act with complete technical independence.
- Make decisions based solely on objective evidence.
- Identify and manage risks that could compromise its impartiality.
- Eliminate or mitigate actual, potential, or perceived conflicts of interest.
- Protect its staff from any undue pressure.
- Ensure that no financial or commercial interests influence its conclusions.

### 3.2. Understanding potential influences

The VVB/DOE recognizes that there may be influences that affect impartiality, including, but not limited to:

#### 3.2.1. Organizational Influences

- Membership in a business group.
- Relationships with entities that develop climate projects.
- Strategic corporate interests.

### 3.2.2. Financial Influences

- Significant economic dependence on a client.
- Pressure to meet billing targets.
- Incentives linked to service volume.

### 3.2.3. Commercial Influences

- Implicit promises of results.
- Market competition.
- Pressure from the commercial area.

### 3.2.4. Personal Influences

- Previous family or work relationships.
- Individual financial interests.
- Previous involvement in the design or consulting of the project being evaluated.
- The DOE declares that it understands that even the perception of influence can affect its credibility and, therefore, will be treated with the same rigor as actual influence.

## 3.3. Safeguard measures implemented

To fully address these risks, the VBB/DOE implements:

### 3.3.1. Systematic Analysis of Impartiality Risks

- Annual evaluation.
- Assessment in the event of structural changes.
- Review by the Impartiality Committee.

### 3.3.2. Declaration of Conflicts of Interest

- Upon entry.
- Before each project assignment.

### 3.3.3. Functional Separation

- Autonomous technical authority.
- Prohibition of performance-based incentives.

### 3.3.4. Prohibition of Incompatible Activities

The VVB/DOE does not engage in:

- Consulting for projects that it subsequently validates or verifies.
- Project development under Art. 6.4.
- Marketing or brokering of credits.

### 3.3.5. Impartiality Committee

- With independent external participation.
- Periodic risk review.
- Review of customer concentration.
- Supervision of organizational changes.

### 3.3.6. Gifts and Inducements Policy

- Zero tolerance for improper incentives.
- Recording and evaluation of any offers.

## 3.4. Authority and responsibility

NOVA CERTs Top Management is committed with the impartiality through the following mechanisms:

- A defined institutional structure that allows for the identification of functions, authorities, and responsibilities.
- The impartiality indicator, which allows the VVB/DOE to identify cases of impartiality outside the mechanisms established for that purpose.
- Periodic reviews within the management review regarding impartiality and conflict of interests.
- By assuming ultimate responsibility for impartiality.
- By ensuring sufficient resources.
- By protecting staff from retaliation.
- By reviewing the effectiveness of the system annually.
- Suspend processes if impartiality is at risk.
- Reassign staff.
- Escalate situations to the Committee.

## 3.5. Implementation and monitoring

The policy is:

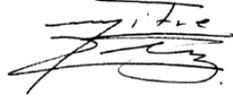
- Communicated to all staff and subcontractors.
- Integrated into operational processes.
- Evaluated through internal audits.
- Reviewed in the Management Review.
- Updated when necessary.

## 3.6. Institutional commitment

The VVB/DOE declares that any threat to impartiality will be treated as a critical priority and managed immediately, documented, and transparently.

**Impartiality prevails over any commercial interest.**

Effective date: 26/02/2026



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