


<b>Impartiality Policy</b>		
EnE-CB-CMS-POL-01	Environment and Energy Certification Body	

**Purpose:**

This Impartiality Policy establishes the principles and procedures to ensure that the EnE-CB of TÜV SÜD South Asia Pvt. Ltd. (TSSA), a Validation, Verification/Certification Body (EnE-CB) operates impartially, objectively, and free from conflicts of interest when conducting Validation, Verification/Certification activities. The policy is designed to maintain the integrity, credibility, and trustworthiness of the EnE-CB’s services.

**1. Commitment to Impartiality**

The EnE-CB of TSSA is committed to ensuring that all Validation, Verification/Certification activities are conducted impartially, without bias, prejudice, or undue influence from internal or external parties. The EnE-CB recognizes that impartiality is essential to maintaining the confidence of stakeholders, including project proponents, host countries, and the international community.

**2. Principles of Impartiality**

The EnE-CB adheres to the following principles:

- **Independence:** We operate independently from any undue influence, including from project proponents, governments, or other stakeholders.
- **Objectivity:** All Validation, Verification/Certification decisions are based on objective evidence and conducted in accordance with approved methodologies, standards, and guidelines.
- **Transparency:** We disclose relevant information about its processes, decisions, and potential conflicts of interest to ensure accountability.
- **Fairness:** We treat all clients and stakeholders equitably and without discrimination.

**3. Conflict of Interest Management**


We have implemented robust measures to prohibit, identify, disclose, and handle conflicts of interest at policy, organization, and project level:

**3.1 Prohibition statement:**

TÜV SÜD South Asia Pvt. Ltd. (TSSA) strictly prohibits the undertaking of any validation or verification/certification (VVC) activity for an Article 6.4 project or Programme of Activities (PoA) under any of the following circumstances:

- 1) Conducting both validation and verification/certification of the same A6.4 project or PoA, except where expressly permitted under the applicable Validation and Verification Standards (VVS-P or VVS-PoA).
- 2) Engaging in VVC activities for an A6.4 project or PoA where TSSA, its parent organization, any outsourced entity, or related body has been involved—currently

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or in the past—in any activity that poses a threat to impartiality, such as Identification, development and/or financing, consultancy, providing training, Marketing and tie-up promotion, Offering/payment of commissions or other inducements for promotion or new business Laboratory testing and calibration services. Use of previously associated personnel in VVC team (internal and external) who were previously associated with the Article 6.4 activity participants in their personal capacity or otherwise for any activity – for example, development, consultancy, or training within the past two years. Other organizational considerations such as performance target in financial term or time bound or in term of specific number of A6.4 project and PoA during a period of time.

- 3) VVC personnel will not provide, during the course of validation or verification/certification, any advice, consultancy, or recommendation to activity participants on how to address identified deficiencies or non-conformities. This prohibition applies to ensure that TSSA's role remains strictly independent and impartial throughout all A6.4 activities.
- 4) Maintaining direct relationships with clients or activity participants of A6.4 projects or PoAs, except for the purpose of conducting validation, verification/certification, or third-party conformity assessment activities.
- 5) Outsourcing any function to entities who are involved in the development, consultancy, or financing of the A6.4 project or PoA.  
Engaging VVC personnel (internal or external) in the assessment of an A6.4 project or PoA if:
  - (i) They or their employer have participated in the development, consultancy, or financing of the same project or PoA; or
  - (ii) They have had any professional relationship with the activity participants—beyond third-party assessments—within the past two years.
- 6) Marketing or offering VVC services related to A6.4 project and PoA as a linkage with the activities of an organization that provides services in respect of development, financial assistance, and consultancy for A6.4 projects or PoAs. Further, TSSA shall not state or imply that the VVC services of an A6.4 project or PoA would be simpler, easier, faster, or less expensive if a specified consultancy/financing organization is used”.

### 3.2 Reporting and Independence

TSSA personnel involved in A6.4 Activities, internal and external, are required to report any situation of influence or pressure from activity participants that may threaten their independence in the course of the validation and/or verification/certification of Article 6.4 project activities or PoAs. Based on such report,

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TUV SUD shall take appropriate actions to ensure its independence in its validation and/or verification/certification activities.

- A clear reporting and escalation process for such situations is described in the relevant procedure.

### 3.3. Additional Measures for Managing Conflict of Interest

- Further measures to address conflict of interest: -
- Identification: All personnel, including validators, verifiers, and management, disclose any actual, potential, or perceived conflicts of interest.
- Mitigation: Where a conflict of interest is identified, we take appropriate measures to mitigate the conflict, such as reassigning personnel or declining the assignment.
- Documentation: All conflicts of interest and mitigation measures are documented and retained for audit purposes.

## 4. Organizational Structure and Governance

We maintain an organizational structure that safeguards impartiality:

- Separation of Functions: We ensure a clear separation between Validation, Verification/Certification activities and commercial or financial interests.
- Independent Oversight: An independent Impartiality Committee is established to oversee EnE-CB's adherence to this policy and address any concerns related to impartiality.
- Decision-Making: Validation, Verification/Certification decisions is made by competent personnel who are free from undue influence.

## 5. Personnel Competence and Integrity


We ensure that all personnel are involved in Validation, Verification/Certification activities:

- Are competent, qualified, and trained to perform their duties impartially.
- Uphold the highest standards of integrity, professionalism, and ethical conduct.
- Are regularly evaluated for compliance with impartiality requirements.

## 6. Stakeholder Engagement

We engage with stakeholders in a manner that promotes impartiality:

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- Consultation: We consult/interact with stakeholders to gather input and address concerns related to impartiality.
- Feedback Mechanism: A formal mechanism is established for stakeholders to report concerns or complaints about impartiality.
- Response: We investigate and respond to all complaints in a timely and transparent manner.

## 7. Continuous Improvement

We regularly review and improve our impartiality practices:

- Internal Audits: Regular internal audits are conducted to assess compliance with this policy.
- Corrective Actions: Any identified non-conformities or areas for improvement are addressed through corrective actions.
- Policy Updates: This policy is reviewed annually and updated as necessary to reflect changes in regulations, standards, or best practices.

## 8. Compliance and Accountability

EnE-CB complies with all applicable laws, regulations, and international standards related to impartiality. Failure to adhere to this policy may result in disciplinary action, including termination of employment or contracts.

## 9. Communication of the Policy

This policy is communicated to all personnel, clients, and stakeholders. It is made publicly available on the website and included in relevant training materials.

EnE-CB takes necessary measures to address any threats to its impartiality arising from the actions of other parts of the organization, external individuals, outsourced entities, related bodies, or other organizations. Additionally, EnE-CB fosters a professional environment and organizational culture that promotes impartial behavior among all personnel.


Approved by

**Bratin Roy**

Global Head of Decarbonization,

07/11/2025

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### Revision History

Version	Date	Nature of revision
01	01/02/2025	Initial adoption. Also the inclusion of other standards.
02	07/09/2025	Inclusion of Prohibition statement in response to A6.4 office assessment finding
03	30/10/2025	Updated to include commitments and prohibitions as per para 45(g) and 45(j) of A6.4 AS.

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