ANNOUNCEMENT

Subject: Impartiality Policy

Validation and Verification Body for Greenhouse Gases (VVB)

Policy Statement

(1) The Validation and Verification Body (VVB) shall establish processes for assessing impartiality and managing risks to impartiality in order to uphold and maintain the impartiality of the VVB at all times.

(2) All personnel at every level must perform their duties with impartiality, free from bias, conflicts of interest, or any form of pressure that could affect the outcomes of validation and verification activities

(3) Personnel involved in validation/verification activities must disclose any relationships, interests, or circumstances that may affect their impartiality in the performance of their work.

(4) The VVB, or any personnel thereof, shall not advertise or recommend any consulting party to applicants for the purpose of gaining advantages in terms of convenience, expedited services, or reduced service fees.

(5) Personnel of the VVB shall not accept greenhouse gas validation/verification engagements from applicants to whom they have previously provided consulting services, unless a minimum mandatory gap of three (3) years has elapsed.

(6) Personnel of the VVB shall not accept greenhouse gas validation/verification engagements from applicants with whom they hold personal relationships, including, but not limited to, family relations, or mentor-mentee relationships, where such relationships may compromise or otherwise affect the maintenance of impartiality in the performance of duties.

(7) Personnel of the VVB shall not accept greenhouse gas validation/verification engagements from applicants who exhibit threatening, intimidating, or coercive behavior that may compromise or otherwise affect the maintenance of impartiality in the performance of duties.

(8) The VVB strictly prohibits any single individual among its personnel from conducting both the validation/verification activity and the internal review process for the same application.

(9) The VVB shall not offer or provide both consultancy and validation/verification for the same claim from the same client.

(10) The VVB's activities shall not marketed or offered as linked with the activities of any organization that provides consultancy.

Effective from 1 July 2026.

(Ms. Yupaporn C.)

Validation & Verification Body Management Representative