

PT. TÜV NORD Indonesia has commitment to undertake the impartiality in all validation/verification activities through the following below :

- a. Responsible for the impartiality of its validation/verification activities and shall not allow commercial, financial or other pressures to compromise impartiality
- b. Monitoring its activities and its relationships to identify threats to its impartiality. This monitoring include the relationships of its personnel.
- c. If a threat to impartiality is identified, its effect shall be Eliminate or minimized so that the impartiality is not compromised
- d. The independent review and decision of validation/verification opinion shall be made by personnel different from those who carried out the validation/verification planning and execution
- e. Considering the potential threat to impartiality (e.g. self-review and familiarity) and manage this risk accordingly when providing both validation and validation/verification to the same client
- f. Not offer or provide both consultancy and validation/verification for the same claim from the same client
 - i. Not offer or provide consultancy to the client organization related to the claim to be verified
 - ii. Not be involved as a consultant in the preparation and development of the client DRAM related to carbon credit claims to be validated.
 - iii. Not be involved as a consultant and/or testing laboratories related with the implementation of LCAM and carbon credit claims to be verified.
- g. The validation/verification activities is not be marketed or offered as linked with the activities of any organization that provides consultancy.
- h. Not state or imply that validation/verification would be simpler, easier, faster or less expensive if a specified consultancy organization were used.
- i. Take action to respond to any threats to its impartiality arising from the actions of other persons, bodies or organizations.
- j. All validation/verification activities may be outsourced to the other validation/verification body if the availability of resources in PT. TÜV NORD Indonesia is limited
- k. As validator or verifier on the claim reducing emissions or removal enhancements of GHG for the same claim and the same client:
 - i. It is not applicable for verification of emission report (emission trading)

- ii. For mitigation actions with carbon offset unit claims of $\leq 200,000$ ton CO_{2e}/year, the implementation of the validation DRAM and verification LCAM may be carried out by the same LV/V
- iii. For mitigation actions with claims of carbon offset units $> 200,000$ CO_{2e}/year, the implementation of validation DRAM and verification of LCAM may be carried out by the same LV/V in the first period of LCAM. For the next verification, LV/V shall not carry out the verification 2(two) period LCAM and subsequent verification.

Jakarta, 16 August 2023



Managing Director