



DECLARATION OF IMPARTIALITY, INDEPENDENCE AND CONFIDENTIALITY

CERTIFICADORA GALLEGA DEL NOROESTE, SL (hereinafter CGN), is a certification body that performs the following activities:

- Management Systems Audit and Certification
- Greenhouse gas emissions verifications and validations
- Open training
- Participation in workshops for the dissemination and promotion of products for which CGN offers certification services

To offer these activities to potential clients, CGN uses different contact channels:

- Commercial visits
- Informative seminars
- Web page

All the aforementioned activities (commercial and service provision) will be carried out in an impartial, independent and confidential manner.

CGN does not offer consulting services and is not owned or participates in another organization that may cause a conflict of interest.

Likewise, CGN has identified, analyzed and documented the different sources of conflict of interest that may appear through its own activities. By identifying these potential sources of conflict of interest and putting appropriate solutions, CGN ensures the impartiality, independence and confidentiality of its actions.

CGN has listed in the identification of conflict of interest the relationship of organizations with consulting activity with which CGN has or may have a relationship through management, personnel or shared resources, finances and the certification activity itself. When working in part with outsourced auditors, it will pay special attention to consulting, commercial, or family or other relationships that may pose a conflict of interest that these people may carry out outside of their relationship with CGN.

The identification of conflicts of interest will be reviewed periodically, to determine the presence of new dangers that may appear over time.

CGN will ensure that no auditor, whether its own or subcontracted, carries out auditing and certification activities in companies with which it has maintained any type of employment relationship or has carried out consulting work, of any kind, in the two years prior to the scheduled date for the audit.

Likewise, CGN will not offer certification services to companies or institutions that have been advised by consulting organizations that are determined to pose an unacceptable threat to impartiality.

All personnel linked to CGN, both employees and subcontractors, must not disclose to external parties information obtained during the development of the services. Likewise, they must be committed to complying with this declaration.

CGN recognizes the importance of fully impartial and independent verification and validation activities. Thus, it is their objective to ensure the maintenance of such impartiality and independence at all levels of the organization.

In accordance with the above, it declares:

Not be a designer, manufacturer, supplier, installer, buyer, owner, user or maintainer, nor be related to the above activities, in relation to the products, services, processes or facilities subject to inspection or similar characteristics that may pose a conflict with the independence of judgment and integrity in the performance and evaluation of this.

CGN's operating procedures are applied in a non-discriminatory manner to all parties interested in services of this type.



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At the same time, to avoid conflicts of interest, the personnel of the Greenhouse Gas (GHG) emission report verification / validation entity will be free from any commercial, financial or other pressure that may influence their judgment, to which have been established sufficient controls.

- Not having interests in the companies and organizations interested in the results of the verifications, nor working for, nor receiving remuneration from them.
- Do not accept or request personal benefits that may, by reason of their nature or value, influence or appear to influence the judgment of the person's actions when they perform their duties.
- The remuneration of the personnel acting as verifier / validator is not linked to the number of verifications carried out or, in any case, to the result of such verifications.
- New staff who act as verifier / validator and who may have a conflict between their previous jobs and their future performance at CGN, will expose it to the Technical Director, before signing the confidentiality commitment, who will judge the situation and decide if it can or not to act as staff of the Entity and therefore sign the aforementioned commitment.

Recognizing the importance of ensuring that CGN's Management has no commercial interests in the items that can be verified, CGN requires its Directors to declare any other economic or financial activity other than those directly related to their work at CGN that could cause any conflict of interests.

Likewise, CGN staff has agreed to comply with a code of conduct, the summary of which is as follows:

- Not giving in to pressure from customers in any sector of our business in order to obtain favorable treatment in another sector.
- Not accepting a position or job in the company of a competitor or client, except in the exercise of their functions.
- Not having participation in a supplier, client or competitor of CGN, except in the case of publicly traded securities, and whose limit cannot significantly influence or create excessive dependence.
- Do not accept an office or a job outside of CGN without having previously obtained authorization.
- Do not accept any personal benefit, for yourself or your relatives, that may influence or appear to influence your judgment or actions when performing your duties for CGN.
- Not obtaining personal advantage from CGN business opportunities, as well as not using the Company's property or resources for personal purposes.
- • Refrain from disclosing any confidential fact of which they may have knowledge in the exercise of their functions.

. Any additional information you want to know about the activities and sectors in which CGN Certification works can be requested through our website www.ceganor.com, in the contact section.

Vilagarcía de Arousa, 01.06.2021

Jaime Rodrigo Poch
CEO CERTIFICADORA GALLEGA DEL NOROESTE, SL