

United Verifiers Limited Impartiality Policy Statement

Impartiality is essential for all services rendered by **United Verifiers Ltd.** (UV) Therefore everybody working in, with or on behalf of UV is committed to adhere to the following principles:

United Verifiers Ltd.

- is legally and financially independent from its customers
- will not sign contracts where the professional fees claimed from customers are dependant on the outcome of assessments
- will refrain from investing in or financing of activities for which it might be contracted.
- will refrain from providing services if it has provided related services in the past which might have an impact on the service in question
- will not provide consultancy services for entities or activities for which it might be contracted.
- Not provide services w.r.t. the design, establishment or implementation of the Refiner's supply chain management systems.
- will not provide training which is directly related to a company or activity where it acts as Third Party.
- will not carry out joint marketing / promotion activities with its clients for services rendered.
- will not issue performance targets for personnel acting for or on behalf of UV which are related to the outcome of assessments.

Personnel of UV or personnel working on behalf of UV will refrain from providing services

- if such personnel has provided consultancy work for the object to be assessed.
- if such personnel has provided services related to the design, establishment or implementation of the Refiner's supply chain management systems.

- if such personnel has a financial or non-financial self interest in the outcome of assessments carried out.
- the assessments to be carried out would involve a judgement on work carried out by themselves.
- if such personnel is too familiar with the object of assessment (e.g. due to personal relationships).
- such personnel is intimidated or has the perception of being coerced openly or secretly by potential clients.

In order to protect impartiality and objectivity UV has implemented strict rules and procedures to ensure the gapless compliance to this policy. UV has further implemented several instruments and procedures for monitoring the effectiveness of these rules and procedures. The outcome is reported regularly and communicated with its oversight and accreditation bodies.

Signed:

London, 28th November 2025



Rainer Winter
Director, United Verifiers Ltd.