



# IMPARTIALITY

**ISO** 17021-1:2015 4.2, 5.2, 6.2  
 17065:2012 4.2, 5.2  
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 UNFCCC CDM ACC. STD v7 9

Revision	Comment on the changes	Review	Approval	Date
5.11	Statement of conflict of interest by Impartiality Committee Meetings (§ 5.2.6)	F. Gomes	CER MS Committee	November 27, 2020
5.10	Revision in CDM Accreditation Std version and replaced Climate Change Operations - Accreditation Manager with CDM Quality Manager	S. Pednekar	S ter-Horst	July 31, 2020
5.9	Clarification on training under clause 4. Updated list of membership in § 5.3.	R. Sharma	Philippe Jeanmart	November 15, 2019
5.8	Replaced ISO/TS with IATF 16949	R Jha	S. Ter-Horst	October 16, 2019
5.7	Clarification allowing local Impartiality Committee to decide if file reviews are necessary	F. Gomes	S. Ter-Horst	July 25, 2019
5.6	Document to be used by the ICC/Hub for the review of the impartiality of countries linked by a SLA	E Gruber	F Joly	January 08, 2019
5.5	Update of CDM Accreditation Standard version number from 6 into 7	R Sharma	F Joly	January 02, 2019
5.4	Several adjustments as correction for UKAS finding raised at HO assessment Creation of Appendix 5 OHSMS to consider the requirements of MD22 Modification of the example table in appendix 1	F. Gomes, F. Joly	Philippe Jeanmart	July 25 <sup>th</sup> , 2018
5.3	Management of the committee's recommendation's + Additional rules for FSC conflict of interest management	E Gruber	Philippe Jeanmart	March 12, 2018
5.2	Clarified that all requirements of this procedure apply to BV India together with specific instructions on CDM	R Sharma	Philippe Jeanmart	December 12 <sup>th</sup> 2017
5.1	Additions w.r.t CDM accreditation standard Requirements	R Sharma	P. Jeanmart	November 15, 2017
5.0	Extension of requirements for internal information security review in case of ISMS in table at §4.1. Clarification of requirements for consultancy in table at §4.1.	F. Gomes	F. Joly	August 17, 2017
4.0	Changes in information gathered from subcontracted auditors in § 4.1 Additions concerning residual impartiality risk in § 5.2.1 and § 5.2.6	S. Reemers	F. Gomes	June 29 2017
3.0	Correction about chairmanship of Impartiality Committee in § 5.2.5 Additional information for <ul style="list-style-type: none"> <li>self-review threats (table § 2)</li> <li>consultancy requirements (table § 4, and § 4.2)</li> </ul> Changes to Appendix 1. Removed List of Legal entities from Appendix 4 into independent document Appendix 4 becomes additional instructions for FSC PEFC	R. Sharma F. Boigelot F. Gomes	P. Jeanmart	March 22, 2017
2.0	Additional appendix 4: BVC Legal entities	S. Reemers	P. Jeanmart	Nov. 29, 2016
1.6	Changed frequency of conflict of interest analysis in §4.1	S. Reemers	R. Sharma	Sept. 22, 2016
1.5	Changes in Appendix 1 Technical Director is replaced by Accreditation Manager	F. Gomes	P. Jeanmart	August 10, 2016
1.4	Amended Training section in 4.1 Table	S. Reemers	R. Sharma	June 6, 2016
1.3	5.2.3 Clarified: aerospace member in BVCH Impartiality Committee	S. Reemers	P. Jeanmart	May 18, 2016
1.2	Added other methods for analysis of conflict of interest risk in §4	S. Reemers	P. Jeanmart	April 28, 2016



Impartiality is one of the core values of Bureau Veritas Certification. It is an essential part of the Code of Ethics.



Impartiality is the presence of objectivity. It is also the absence or mitigation of potential conflicts of interest.



Bureau Veritas website > Impartiality Statement  
Webdoc I&F > Procedure "I&F Engagement Committee"  
Document "Bureau Veritas Certification Legal Entities »



- Confidentiality & Non-conflict of Interest Statement
- Conflict of Interest Matrix
- Common Client Risk Analysis
- Impartiality Risk Analysis Model
- Impartiality Committee Meeting Template
- Review by ICC/Hub of the countries impartiality analysis

## Appendices

1. Most frequent combinations of activities
2. Additional instructions for IATF 16949 services
3. Additional instructions for Climate Change (CDM) services.
4. Additional instructions for FSC PEFC
5. Additional instructions for H&SMS Consultancy

# 1. Management of Impartiality

Safeguarding the impartiality of activities delivered by Bureau Veritas Certification (BVC) is a key element, in order to protect the credibility of the BVC brand, to ensure customer satisfaction and to comply with accreditation rules, regulatory bodies and applicable laws/regulations.

A statement regarding the management of impartiality within BVC is available on Bureau Veritas website.

For BVC, management of impartiality is described through the:

- Management of threats to impartiality
- Management of potential conflicts of interest

# 2. Threats to Impartiality

Threats to impartiality include:

- Self-interest threats: threats that arise from a person or body acting in their own interest. A concern related to certification is financial self-interest.
- Self-review threats: threats that arise from a person or body reviewing the work done by themselves. Auditing the management systems of a client to whom the certification body provided management systems consultancy would be a self-review threat.
- Familiarity (or trust) threats: threats that arise from a person or body being too familiar with or trusting of another person instead of seeking audit evidence.
- Intimidation threats: threats that arise from a person or body having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to a supervisor.

Acting with impartiality and independence is the second core value of Bureau Veritas Group, for which every employee or contracted people is required to undertake and pass e-learning on starting work at BVC. In addition any personnel (including contracted people) carrying out certification-related activities are aware of their responsibilities relating to this issue along the signature of the “non-conflict of interest statement”.

The following table presents, for each risk, the mitigation means implemented by BVC. Additional investigation and analysis may be done through document “Common Client Risk Analysis”, if needed, at local BVC entity level. Common client Risk analysis is performed by BV India for CDM scheme. All requirements of this procedure apply to BV India together with additional instructions for CDM.

Risks	Mitigation Actions
Self-Interest threats	<p><b>Training</b> – E-learning on Code of Ethics for all personnel, including contracted people</p> <p><b>Commitment</b> – Signing a non-conflict of interest statement</p> <p><b>Employment</b> – Where an auditor has previously been employed by a client of BVC, this auditor shall not be used for an audit of the organization for at least two years. Any personnel responsible for making and approving certification decision shall not have previously been employed by the client for at least two years.</p> <p><b>Personal relationship</b> – It is the responsibility of the auditor and any personnel responsible for making the certification decision to identify potential conflicts of interest, which shall be declared to a senior member of the management team to take appropriate action.</p>
Self-review threats	<p><b>Consultancy</b> – An auditor shall not be used to audit a client where she / he has previously been involved in consultancy activity relating to the management system being audited for at least two years.</p> <p><b>Technical review and certification decision</b> – These are not performed by the person who performed the audit subject to the review or decision.</p> <p><b>Complaints and appeals</b> – All complaints and appeals are investigated by personnel different from those who carried out the audits and made the relevant certification decision.</p>
Familiarity threats	Performance of a qualified auditor is regularly reviewed on a risk based approach, taking into account familiarity (e.g. if auditor is assigned to a client for the whole cycle, and few or no non-conformities are issued to the client).
Intimidation threats	<p><b>Financial involvement</b> – Neither auditors, or staff responsible for making and approving the certification decision, shall have any financial involvement with the client, or be in a position to benefit personally from a successful certification process.</p> <p><b>Independence</b> – BVC shall not certify another Certification Body for its quality management system applicable to certification activities</p> <p><b>Commercial Pressure</b> – The personnel responsible for making and approving the certification decision shall be free from commercial pressure, and not have bottom-line responsibilities within the organization.</p>

# 3. Payment of commissions or fees to consultants

If the Certification Body pays a commission or a fee to a consultant for referral of the consultant’s client, the Certification Body cannot certify that organization for at least two years in order to prevent threats to impartiality.

If a commission is paid to any consultant, then the following shall be demonstrated:

1. Transparency - all documentation relevant to this relationship are recorded and available on request to Accreditation Body. The client and relevant BVC personnel are aware of this relationship and/or payment of commission/fee and that the BVC does not provide special treatment. i.e. Business as usual
2. BVC Employees and Management have signed the relevant declaration of confidentiality, independence and impartiality that includes reference to such relationships and their management.
3. A risk assessment is conducted for the specific relationship between the involved parties. Special attention given to the threats arising from relationships of the parties/individuals involved.
4. Impartiality committee reviews the effectiveness of management of risk due to such relationships.
5. At the certification Decision, the reviewer conducts the review to ensure there is no special treatment of clients during the certification process.
6. Any instances of pressure or influence from management, consultant or client are reported and mitigated.
7. Additional witnessing of audits may need to be conducted by the BVC if adverse risks are identified, see 3 & 4 above.

8. During the internal audit the monitoring of such relationships shall be reviewed.

## 4. Conflict of interest

### 4.1. Analysis

BVC identifies, analyses and documents potential situations of conflict of interests, rising from provision of certification services, including relationships between other parts of Bureau Veritas, including any significant changes in the certification activities, changes in organization, structure, legal status and mergers or acquisitions of other organisations.

This analysis is recorded on form "BV/Bureau Veritas Certification Impartiality Risk Analysis", or through the use of other suitable tools, like FMEA and Fault Tree analysis, and is reviewed on an annual basis or whenever a significant change occurs as stated above by the senior management of BVC. This analysis is made available to any local certification activity through global CER MS.

Top management shall review any residual risk to determine if it is within the level of acceptable risk.

Local certification entities shall review "Common Client Risk Analysis" annually or whenever a significant change occurs with an exhaustive coverage of existing and new services. This analysis is also made available to the BVC Holding Impartiality Committee, as part of the annual meeting.

Subcontracted auditors shall declare any impartiality threat they may incur, ahead of any audit assignment.

**BVC does not offer certification services when relationships that threaten impartiality cannot be eliminated or minimized.**

Those analysis at Holding level may be complemented at local level (local certification entity) to address additional issues, related to management of conflicts of interest, rising from complementary accreditation requirements.

Areas considered during review of potential conflicts of interest are summarized in the following table:

Activity	Generic requirements
Pre-audit	Pre-audits are not considered as consultancy, provided that the same mechanisms employed during a normal BVC audit are utilized. Non-conformities can be raised, but the auditor shall not work with the client to solve these issues. Such an activity would constitute consultancy. Diagnosis and subsequent consultancy can be delivered through other BV entities according to consultancy clause. This service shall not be offered as a solution by BVC personnel conducting the pre-audit.
Internal audit	May be delivered by BVC, but in this case, certification cannot be offered to the same client within two years following the end of such services. If delivered by another Bureau Veritas entity, then the rule for management systems consultancy applies. If a company is certified by BVC against scheme A asks BVC to conduct internal audits against scheme B (not certified by BVC), then this shall be subject to impartiality analysis. The above is also applicable to internal information security reviews, in the case of information security management system.
Consultancy	No BV legal entity operating certification services can offer any consultancy services (see "Bureau Veritas Certification Legal Entities") to current or potential clients, this can however be undertaken by other Bureau Veritas legal entities, when the appropriate controls are in place. There shall be clear separation between the two activities at both personnel and business level. Certification by BVC cannot be offered to a client for whom a BV legal entity has delivered management system consultancy services within two years following the end of these services. In order to comply with ISO 17021 and ISO 17065 requirements about the prohibition for the accredited entity or any entity under the organizational control of BVCH SAS or BVCH SAS UK Branch, to perform management systems consultancy, the list of legal entities delivering certification services is available in CER MS.
Customized & supplier audit	Audits performed against a client specific scheme, and which are not used for third party certification, are not considered as being in conflict with certification activity Second party audits are audits using a specification or checklist unique to a customer and may be carried out by BVC <b>BUT</b> there are key points to clarify before such contracts are accepted. Examples of typical second party audits are shown below. - <b>Inspection/Mystery shopping</b> - <b>Technical assessments</b> - <b>QHSE related audits</b> - <b>Code of conduct, ethical and social audits</b> Depending on scope of certification and scope of suppliers' audit, it may or may not be a conflict of interest. This depends on requirements of the specific standard as it relates to an organization's suppliers. Each specific situation shall be evaluated on its own merits, therefore it is a requirement that each local certification entity when faced with this situation: a. Ensure CER Accreditation Manager is made aware of the second party audit scope required by the client. b. Include this subject in its impartiality analysis and have this reviewed by its impartiality committee. Some examples are given in Annex 1.
Training	BVC can provide training courses, sold either as freely available "open courses" or to an individual client, although any course shall be generic in nature, and not modified to address issues of a client's specific management system. Where a client requires a training course tailored to address specific organizational issues this is done through legal entity other than BVC. Trainers used for such customized in-house management system training courses shall not be part of an audit team for the organization for a period of two years after the termination of training courses. This restriction does not apply to generic Management System training courses conducted in house if the training is not for the same scheme, client is certified or contracted to be certified for.
Outsourcing	BVC shall not outsource audit activities to a Management System Consultancy organization. <i>This does not prevent the recruitment of individual contracted auditors who may also offer consultancy as part of their own business – this is managed on an individual basis and documented in the specific conflict of interest disclosures for each audit event.</i>

## 4.2. Principles

In any case the following principles apply:

**Fees** – No reduction in fees is offered to potential clients for using both Bureau Veritas consultancy services and BVC services. However fees can be modified for integrated conformity assessment activities such as ISO 9001 and EU Directive Quality Module combined audits.

**Quotations / Invoices** – When raising quotations for services there is no link between certification services and other activities. If other services are to be provided by Bureau Veritas then a separate quotation and invoice shall be raised.

**Marketing** – BVC services and consultancy services cannot be marketed together on one document, in the same presentation or verbally. It shall not be implied that if Bureau Veritas consultancy services are utilized that this would reduce or degrade the audit performed by BVC.

**Certification Activity** – BVC cannot undertake the quality management certification of organizations offering the same certification services; this however does not exclude BVC from certifying training organizations or companies undertaking the similar activities as Bureau Veritas.

**Responsibilities** – Clear separation of the responsibility for BVC services and conflicting services such as consultancy shall be maintained at management level. This means that BVC Technical Manager, together with its senior management and personnel activities shall not be responsible for Bureau Veritas consultancy services or financial performance.

## 4.3. Check impartiality

Impartiality is checked at following levels:

1. **Review at any contract** (see Application Review).
2. **Through Engagement Committee** (refer to Procedure "I&F Engagement Committee")

## 5. Monitoring

### 5.1. Implementation

The effective implementation of impartiality requirements is verified during internal audits. Impartiality issues shall be raised along Management Review (refer to Management Review Procedure).

### 5.2. Organization of Impartiality Committee

#### 5.2.1. Responsibilities

BVC manages impartiality in local entities by Impartiality Committees established at local and Holding level. An Impartiality Committee shall be established for every locally accredited BVC office, with another Committee established at Holding level.

ICC shall review the impartiality of the countries it manages through the performance of an annual review of potential conflicts of interest and the common client risk analysis, using the form "Review by ICC/Hub of the countries impartiality analysis". The document completed must be presented during the management review of the ICC/Hub.

The Impartiality Committee is responsible for following actions:

- a) assist in developing the policies relating to impartiality of its certification activities;
- b) counteract any tendency on the part of BVC entity to allow commercial, or other considerations, to prevent consistent and objective provision of certification activities;
- c) advise on matters affecting confidence in certification, including openness and public perception;
- d) review, at least once a year, impartiality of the audit, certification and decision-making processes of the BVC entity;
- e) review evaluation of finances and sources of income for threats to impartiality;
- f) review any residual impartiality risk to determine if it is within the level of acceptable risk.

#### 5.2.2. Authority

Where the Impartiality Committee can demonstrate that their advice has been disregarded by BVC to the point where rules of international accreditation have been broken, the Impartiality Committee has the authority to take independent action (e.g.; informing authorities, Accreditation Bodies and stake holders). In taking independent action, Committees shall respect confidentiality requirements of clients and BVC.

The Committee shall also report their concerns to the CER Accreditation Manager for further investigation and action where deemed necessary.

#### 5.2.3. Members

Members of the Impartiality Committee shall meet competence requirements detailed in 'Appendix C - Competence of Other Positions' procedure. The membership is such that they represent the significant activities/standards/products/scopes of BVC. It is recognized that not all interested parties shall be able to participate. However, it is essential that those with a major interest in BVC activities are represented.

Membership of the Committee shall include users of BVC services and also those who use services of certified clients. Government and non-government organizations (NGO's) can also be represented where necessary, especially when environment products are significant part of the activity in the country.

CVs for all members shall be retained. External members of the Committee shall comply with BVC confidentiality rules.

Membership of Impartiality Committee is such that there is representation of a balance of interests and no single interest predominates. BVC personnel (internal or external) are considered to be a single interest. As a general rule, no single interest shall represent more than forty percent of the Committee.

The BVC entity shall retain evidence of invitation to join their Impartiality Committee, even if the invitation is declined. This allows the entity to demonstrate that interested parties have been asked to participate.

The Impartiality Committee shall as be quorate with 5 members to ensure that no single interest can predominate. Decisions taken in the Certification committee meeting are only valid where at least five members attend.

Each representational category shall have one vote (e.g.: if there are three BVC members present at the meeting, they shall only have one vote between them). In case of tied ballot the chair shall have the casting vote.

BVCH Impartiality Committee includes a member with continuing involvement in aviation, space, or defence industry, through work experience in:

- aerospace manufacturing or maintenance,
- National Aviation Authority,
- National Aerospace Industry Association,
- or equivalent.

#### 5.2.4. Meeting frequency

The Impartiality Committee shall have at least one annual meeting. Additional meetings can be held if needed.

#### 5.2.5. Operation of the Committee

The Impartiality Committee is chaired by a non-BVC member. However it may be necessary for the Impartiality Committee to elect the chair in accordance with local accreditation requirements.

The use of sub-committees is permissible, where input from minor interests is required, or specific technical issues need to be addressed. Where sub-committees are used these shall report to the main Impartiality Committee on their activities and conclusions.

Any manager can contact the Committee:

- in case of doubts or questions about impartiality management in certification operations;
- if arbitration is needed between certification activity and other Bureau Veritas activities.

#### 5.2.6. Meeting agenda

Before the meeting, an agenda is prepared and distributed to all members. The agenda shall include the following topics:

- Review of previous meeting minutes;
- Risk Analysis review;
- Liability, financing and CB structure;
- Decision making process / ICC Performance (not applicable for HO);
- Audits updates (external and internal);
- Customer feedback;
- Specific scheme impartiality requirements or other matters that can impact impartiality.

At this moment, the members shall disclose any real or perceived conflict of interest to any item of the agenda.

The agenda identifies the individual responsible for presenting information relating to the agenda items.

The individual presenting the topic does not have to be a member of the Committee, but has no decision making or voting authority.

The Impartiality Committee of accredited offices shall also consider the activities of any non-accredited entities they support.

#### 5.2.7. Impartiality of the decision-making process

The Impartiality Committee reviews the audit, certification and decision-making processes.

Although not mandatory, this can be achieved by an external member (or members), verifying a sample of certified client files, and presenting results of their review to an external Impartiality Committee meeting.

BVC office shall:

- invite the member (s) to perform the review;
- ensure that “Confidentiality and conflict of interest statement” is signed;
- provide full list of certifications granted in the time period under review.

If the members opt for performing files review, they shall select samples from this list and BVC local entity provides access to all records of the audit, certification and decision-making process. This review is performed at BVC office for easy access to records.

This review includes:

1. Were the auditors / validators / verifiers used free of any conflict of interest with the client?

2. Was there any evidence of other parts of Bureau Veritas providing services to the client which may have been in conflict with certification services?
3. Was there any evidence of the decision being made by a member of the audit team?
4. Were there any other indications that the audit certification and decision making processes were not carried out impartially?

This review may be done before the impartiality meeting or as part of the impartiality meeting, so the results of the review are part of the meeting agenda. BVC entity shall address any question raised in this review.

### 5.2.8. Reporting and Records

Minutes of the meetings of the Impartiality Committee shall be recorded, approved by one member of the Impartiality Committee and distributed to:

- the members;
- BVC Holding (CER Accreditation Manager);
- the local management including those of other countries directly managed (in case of an ICC).

### 5.3. BVCH Impartiality Committee

The Impartiality Committee at holding level shall operate in the same way as local Impartiality Committees. Same rules for balance of interests apply, however the membership shall include:

- Managing Director of BVCH SAS UK Branch or President of BVCH SAS depending on the accredited entity
- SVP I&F TQR
- VP CER Service line
- CER Technical Director
- CER Accreditation Manager
- External members according to the balance of interests

External membership of BVCH Impartiality Committee shall not have a balance of interests reflecting the whole scope of the certification activity of BVC, as this is covered through membership of local Impartiality Committees, which feed into the Holding Committee. The external membership of the Holding Committee was established with members acknowledged as experienced in certification and management systems.

The chairmanship is agreed by members at beginning of the meeting; however, the CER Accreditation Manager shall present the information to the Committee for discussion.

As per document "Impartiality Committee Agenda" the agenda shall include:

- a review of local Impartiality Committees' findings and recommendations,
- a review of the results of global accreditation audits and recommendations on identified trends,
- a review of complaints and / or appeals made to BVCH,
- a check that complaints and appeals were processed in accordance with procedures.

If the top management of BV does not follow the recommendations of the committee, the committee shall have the right to take independent action (e.g. informing authorities, Accreditation body, and stakeholders).

Those appropriate actions shall consider the confidentiality requirements relating to the client and BV shall be respected.

Committee's recommendations that are in conflict with the operating procedures of BV or other mandatory requirements should not be followed. Management should document the reasoning behind the decision to not follow the recommendations and maintain the document for review by accreditation body.

## Appendix 1 - Most frequent combinations of activities

Table below shows the most frequent combinations of activities and if they can be offered by BVC

Services provided to company X for a given scheme A	Internal Audit of company X	2 <sup>nd</sup> party audit of suppliers of company X	ISO management consultancy to company X	In-house Training
Company X certified by BVC under same scheme A	not admissible	<p><b>Not admissible for ISO9k or Quality related schemes</b></p> <p><b>For other schemes, it is subject to impartiality analysis.</b></p> <p>A recognized mean of mitigation will be to offer it under a separated contract and deliver it with different auditors</p>	not admissible	<p><b>not admissible</b> except for generic training (never admissible for TS certified company and CDM Clients)</p>
Company X Certified by BVC under a different scheme B	Subject to impartiality analysis.	Generally admissible subject to impartiality analysis.	not admissible	admissible except for TS-certified companies and CDM Clients
Company X not certified by BVC	admissible	admissible	not admissible	admissible

## Appendix 2 - Additional instructions for IATF 16949 services

IATF 4th Rules: 2013, 2.2.1

### 1. For pre-audit, internal audit and consultancy

The certification body, its auditors (full time or contractors) and any part of the same legal entity shall not offer or provide management system consultancy, site specific auditor training or internal audits to its certified clients within two years prior to contracting as their certification body. This restriction includes related bodies of the same parent company or affiliates, where the validity or reliability of an audit can be questioned because of a consulting relationship.

The provision of on-site training (1) or off-site training for only one client, any documentation development (2), or any assistance (3) with implementation of management system (4) and related training (5) such as, but not limited to, core tools, six sigma and lean manufacturing to any manufacturing site (6) IATF certified (7) by BVC is considered consulting.

This is applicable for consulting contracted by BVC legal entities, but as well for consulting contracted by other BV legal entities. Examples are given below:

- (1) Training: Internal auditor training, Management system fundamentals training
- (2) Documentation development: Development and advice for development of documentation, e.g.: Procedures, Instructions, Project follow up sheets, SPC charts, FMEA sheets, and Control plans
- (3) Assistance: Internal audits, Delivery of temporary managers or technicians
- (4) Management system: IATF 16949, ISO 9K, ISO 14K, ISO 18K and other management systems standards
- (5) Related training: Includes IATF internal auditor, VDA 6.1, VDA 6.3
- (6) Manufacturing site: Including any remote location or any site extension (satellite site) showing up on the appendix of a certificate from a manufacturing site certified by BVC
- (7) Certified: "Certified" means a certificate or a letter of conformance issued by BV Certification

### 2. For training.

The provision of training, documentation development, or assistance with implementation of any management system and related training such as core tools, six sigma and lean manufacturing to a specific client is considered consulting.

Note: Training open to the public, not specific to a client, and held at a public forum is not considered consulting.

### 3. Specific review of IATF contract

A specific question to the client is part of the Request for Quotation IATF SF 01, available in "Sales" section on the BMS. The information shall be received from potential client in regard to any potential conflict of interest situation. This question is indicated in the manufacturing site Location 1 and in all other Locations' sheets (satellite, remote locations, etc.). The check is performed with document "IATF Offer review record", available in "Sales" section on the MS.

Certification -> Consultancy (*To be applied by BV Training or any BV legal entity selling training*).

BV Training shall implement a specific client's application form "onsite training" SF01, including:

Questions for manufacturing site:

- Are you currently in IATF certification process with BVC?
- Are you currently IATF certified by BVC?

Questions for remote locations:

- Are you, or any of the manufacturing site for which you are remote location, currently in the preparation of an IATF audit which will be done by BVC?
- Have you in the previous two years been going through an IATF audit done by BVC?
- Are you, or any of the manufacturing sites for which you are remote location, currently IATF certified by BVC?

#### *4. Implementation*

BV Training or any BV Legal entity selling training shall implement a specific "Offer review" checklist of training proposals. This checklist verifies that potential client / prospect has responded to all above mentioned questions on the SF01 training application form, and the sites are not IATF certified with BVC.

In case of any doubts, or if you identify any risks (for instance when your prospect/client holds a corporate contract, or where there may be remote locations/manufacturing sites interacted and managed by different BVC offices), raise your points to CER Business line/SSC. SSC investigates IATF certified client's database. Contact [SSCTS16949.IN@in.bureauveritas.com](mailto:SSCTS16949.IN@in.bureauveritas.com)

Note: Guidance is given in IATF operational procedure Impartiality Rule.

## Appendix 3 - Additional instructions for Climate Change (CDM) services

UNFCCC CDM v7.0

### 1. Conflict of interest analysis

In the conflict of interest analysis, the following activities of BV India (or its related bodies), but not limited to those activities, shall be considered as threats to impartiality:

- (a) Identification, development and/or financing of CDM project activities and PoAs;
- (b) Consultancy related to CDM project activities and PoAs;
- (c) Providing training on CDM project activities and PoAs and other related topics;
- (d) Marketing and tie-up promotion with CDM consultancy/financing organizations;
- (e) Offering/payment of commissions or other inducements for promotion or new business;
- (f) Laboratory testing and calibration for CDM project activities and PoAs;
- (g) Use of personnel for validation and/or verification/certification of a CDM project activity or PoA who were previously associated with the CDM project participants in their personal capacity or otherwise for any activity such as development, consultancy, training, etc.;
- (h) Other organizational considerations such as performance targets in financial terms or in terms of a specific number of CDM project activities and PoAs to be validated and/or verified/certified during a period of time.

While carrying out the conflict of interest analysis, BV India shall:

- (a) Evaluate sources of income and assess whether financial or other commercial factors compromise impartiality;
- (b) Identify and document its actual/proposed involvement in Identification, development and/or financing of CDM project activities and PoAs other than validation and/or verification/certification and carry out a documented analysis of actual and potential risk to impartiality;
- (c) Identify and document all related bodies, identify actual/potential risks to impartiality, including potential conflicts arising from any such relationships;
- (d) Disclose and document, in a transparent and comprehensive manner, the following information, as a minimum: the general types of activities carried out by BV India, its parent organization, outsourced entities, related bodies, and personnel. The disclosure and documentation shall be detailed for all organizations and personnel listed above with regard to activities related to CDM project activities and PoAs, including development, financing, consultation, training;
- (e) Clearly define functions of its related bodies and their relationships with BV India when describing its organizational structure.

This shall cover all relationships, such as:

- (i) Relationships based on common ownership and governance, personnel;
- (ii) Shared resources, finances, and contracts;
- (iii) Marketing, payment of commission or other inducement for bringing in business or the referral of new clients, etc.

### 2. CDM Impartiality committee

The committee shall approve the conflict of interest analysis and the mitigation measures at the operational level. It shall also monitor and review the effectiveness of the system in order the safeguard impartiality. To do so, the committee has access to the validation - verification-certification files for review. BV India manages the CDM scheme as a DOE and, on its behalf Impartiality Committee is responsible for addressing all impartiality issues related to CDM scheme.

This committee review output is submitted as a part of Global Impartiality committee review. The committee ensures the policy on safeguarding impartiality, related procedures and other systems are effectively implemented for CDM Validation and verification - certification activities performed by BV India. The committee is separated from management of BV India Climate Change Operations and independent of daily activities.

The Impartiality Subcommittee shall:

- a) meet regularly and at least once a year,
- b) be chaired by a person external and independent from BV India,
- c) be composed of at least one external member, representing CDM stakeholders (for example representatives from clients, industry associations, civil societies, academic organizations, Consultants of repute ),
- d) review and approve conflict of interest analysis and the mitigation measures at operational level,
- e) review implementation of the system to safeguard BV India 's impartiality in its CDM activities. The committee can consult CDM validation and verification - certification files.
- f) report to the BV India Chief Executive any issue identified in the system to safeguard impartiality,
- g) prepare annual synthesis of its activities, to be included in the DOE annual report to CDM board, by CDM Quality Manager.
- h) If the top management does not follow the advice of the impartiality committee, this committee shall have the right to report the instance to the CDM Executive Board through the UNFCCC secretariat

Minutes are taken and distributed to Committee members and BV India Management. Members' majority shall approve them.

## Appendix 4 - Additional instructions for FSC PEFC

Bureau Veritas Certification Holding acts as a supervisory committee in charge of monitoring the activities of the certification body and ensuring impartiality of the FSC PEFC schemes.

To ensure that there is no conflict of interest, personnel (including those acting in a managerial capacity) who have provided consultancy, or been employed by a client, shall not be used by Bureau Veritas to audit, review, make certification decisions or to review or approve the resolution of a complaint or appeal for that client within three (3) years following the end of the consultancy or employment.

### 1. Committee membership

The Committee is comprised of one or more persons with responsibilities within Bureau Veritas Certification, thus representing the certification body in the Committee.

The Committee includes at least one representative mandated by FSC/PEFC, two representatives holding a FSC or PEFC certificate as well as two wood-based product user and/or prescriber representatives.

The auditors and stakeholders involved in the certification process (independent of the certification decision) may not be part of this Committee.

### 2. Committee operation

The Committee meets once a year. For each meeting every member is convened and at least a third of all members shall be represented for the Committee to deliberate favourably.

In order to ensure the supervision of certification-related activities the situation of the Forest and Wood Department and of Bureau Veritas Certification holding is presented to the members at each meeting through:

- The strategy.
- The financial objectives and results (independence).
- The quality performances (complaint reviews, internal audits, etc.).
- A review of conflicts of interest and client complaints.
- The status of decisions made as part of the certification process.

Upon request from the Committee members a sample of the certification application files that have been addressed is presented to the Committee to show proof of the continued impartiality and competencies required to process those application files.

Decision-making rules are the same as those applying to the Bureau Veritas Certification Holding's Impartiality Committee.

### 3. Confidentiality and independence

Committee members are bound by a written commitment to abide by Bureau Veritas Certification's policy, especially as regards the following:

- The information that they are made aware of during audit report reviews is confidential.
- Committee independence: members shall report any conflict of interest that they are aware of so that the decisions made by the Committee are taken as independently as possible.
- They shall provide a written statement on the relationship in question with an organisation subject to a certification decision resulting in the conflict of interest.
- They shall stay out of any debate and, when applicable, out of any vote regarding the organisation involved in the conflict of interest.
- Bureau Veritas Certification will file the written statement regarding that conflict of interest with the minutes of the Committee meeting.

### 4. Dispute resolution

The Committee takes part in the resolution of any dispute regarding certification decisions, if possible by mutual agreement. Bureau Veritas Certification will make their best effort to avoid any conflict at that level by systematically requesting that audit reports be reviewed by the candidate or certified organisations.

However, in the event of a dispute as mentioned above, the Committee may receive information on handling the conflict in question, highlighting the reasons behind the conflict and the elements on which those reasons are based. The Committee may then play a role in settling the dispute amicably with the initiator of the conflict in coordination with the Forest and Wood Manager.

## Appendix 5 - Additional instructions for H&SMS Consultancy

IAF MD22

### 1. Definitions

The following activities are considered consultancy

- performing the role of Occupational Health and Safety coordinator,
- safety reporting,
- performing risk assessments,
- performing Occupational Health and Safety inspections and internal audits,
- communication with regulatory authorities on behalf of the client,
- assistance in developing an organisation's Occupational Health and Safety Management System,
- accident and incident investigation.

However, Occupational Health and Safety inspections (voluntary or statutory inspections of equipment or installation at workplace or indoor air quality for example) delivered under an ISO17020 or 17025 accreditation, or under a Notification or Recognition from a National Authority, should not be considered as Consultancy and do not fall under the scope of application of this Appendix. Therefore, such inspections can be delivered by a legal entity accredited under 17021 for OHSMS certification services provided this same entity is ISO17020 or 17025 accredited or recognised by the National Authority in those scopes. This is also the case for services requiring an individual qualification recognised by a National Authority.

Provision of regulatory watch services are also acceptable if they are generic and not joined with management system consultancy.

### 2. Risk Mitigation in the case of delivery of Occupational Health & Safety Inspections and Risk Assessment

While it is not permitted for any entity accredited under 17021 to deliver some of the services listed above, the risks related to impartiality are considered to be mitigated to an acceptable level when an entity of the Bureau Veritas Group delivers Occupational Health & Safety inspections / Risk Assessments to a specific certified client under all of the following conditions:

- Inspection/Risk Assessment and Certification services are delivered by different legal entities, placed under distinct management
- Personnel involved in H&S inspections/Risk Assessment and certification are different
- Personnel involved in the H&S inspections/Risk Assessment is neither an employee nor a subcontractor of the legal entity delivering certification services
- Inspection/Risk Assessment and Certification services are sold separately. Contractual and commercial communication to the client about Health & Safety inspection services do not indicate in any way that the HSMS certification process will be easier when the client benefits from such services delivered by Bureau Veritas
- For Risk Assessment, scope and deliverables do not include any recommendations/comments on way to improve the OH&S management system of the company or any directly related documentation.

Accident Investigation is acceptable where the provision of service is very occasional only and is limited to provision of technical expertise

In any other case an acceptable mitigation of the risk is not to certify for a duration of 2 years the specific client who has received Occupational Health & Safety inspection/Risk Assessment services from a Bureau Veritas Group legal entity