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## **KPMG PRI Policy on Independence and Impartiality**

In its role as an accredited certification body and greenhouse gas validation/verification body, KPMG PRI understands the importance of ensuring that independence and impartiality are maintained in the provision of management system and chain of custody certification and greenhouse gas assurance services to clients. As a wholly owned subsidiary of KPMG LLP, KPMG PRI is committed to complying with all of KPMG LLP's detailed procedures for ensuring independence and impartiality.

KPMG PRI is independent of any organization for whom it provides certification, validation or verification services. Further, KPMG PRI will never engage in activities which may affect its independence of judgment and integrity in relation to its certification, validation or verification activities. All members of KPMG PRI are required to adhere to KPMG's Risk Management Manual – Canada relating to independence and conflicts of interest. It is each employee and contractor's responsibility to inform the leadership of KPMG PRI of any circumstance that may potentially:

- Place them in an actual or perceived conflict of interest;
- Cause them to lack independence, or;
- Cause an impairment of impartiality.

Where such potential exists, KPMG PRI is committed to taking the steps necessary to ensure that its independence and impartiality are maintained in the provision of management system certification services and greenhouse gas assurance services to clients.