



Sustainability & Climate Assurance Services

Statement of Impartiality,
Ethics & Independence

Note: This statement applies to sustainability and climate-related validation, verification and non-financial assurance services delivered by SGS, as applicable, across all locations.

SGS recognizes that impartiality, independence and ethical conduct are fundamental to the credibility of sustainability and climate-related assurance, validation and verification services. These principles underpin stakeholder confidence in the conclusions expressed across all such engagements.

To support this commitment, SGS has established and maintains a comprehensive governance and management framework for delivering sustainability and climate-related assurance services. This framework is designed to ensure that all assurance, validation and verification activities are conducted objectively, competently and in accordance with applicable regulatory, normative and ethical requirements.

SGS Directors, Managers, Employees and other authorized persons involved in sustainability and climate-related assurance activities are informed of, and operate within, this governance framework. They are required to conduct their professional activities with due regard to ethics, impartiality, independence and professional integrity when undertaking validation, verification and non-financial assurance engagements.

As part of SGS's commitment to transparency, accountability, impartiality and ethical conduct, decisions and conclusions arising from assurance, validation or verification engagements are based on objective evidence in relation to conformity, assertions, judgments or claims, as applicable. SGS ensures that professional judgments are not influenced by conflicting interests, undue pressure, bias or other inappropriate influences. The criteria used to assess subject matter or claims with the intention of forming conclusions and opinions are derived from applicable standards, regulatory requirements, program rules or other relevant normative documents, within the defined scope of the engagement.

SGS applies its Sustainability Assurance Global System Procedures (SAGSPs) as a global assurance quality management framework to support consistent, controlled and ethical delivery of sustainability and climate-related assurance services. This framework includes systematic and periodic risk assessments addressing risks and threats related to impartiality, independence, conflicts of interest and compliance, considering the nature, scope and context of specific activities or engagements. Oversight of these matters is supported through established governance mechanisms, including the SGS Impartiality Committee, composed of representatives from relevant business lines and functions.

All SGS personnel and authorized persons involved in sustainability and climate-related assurance, validation and verification services commit to comply with the [SGS Code of Integrity](#) and with applicable ethical requirements, including the International Ethic Standard for Sustainability Assurance (IESSA, 2025, issued by the IESBA). These frameworks emphasize fundamental principles, such as integrity, objectivity, professional competence and due care, confidentiality and professional behavior, consistent with conformity-assessment standards.

Potential conflicts of interest and threats to objectivity are identified and addressed through applying appropriate safeguards, including independence assessments, ongoing awareness measures, training programs and, where applicable, contractually binding obligations.

Concerns, complaints or suggestions relating to impartiality, independence, conflicts of interest or potential breaches of ethical requirements in connection with SGS Sustainability and Climate Assurance Services shall be submitted via rbsimpartiality@sgs.com and will be handled by the designated global team. All communications will be acknowledged and processed in accordance with SGS procedures.

When you need to be sure

SGS SA
Zugerstrasse 57
6340 Baar
Switzerland

[sgs.com](https://www.sgs.com)



4 | Sustainability & Climate Assurance Services
Statement of Impartiality, Ethics & Independence

