



IMPARTIALITY POLICY STATEMENT
SIMSKYGREEN - CORSIA VERIFICATION BODY

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SIMSkyGreen is committed to upholding the highest standards of impartiality in all its activities as a Verification Body for the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), as mandated by the International Civil Aviation Organization (ICAO). This commitment is fundamental to maintaining trust and confidence in the integrity and reliability of the verified emissions data.

This Impartiality Policy Statement is established in strict adherence to the principles and requirements set forth in:

- **ICAO Annex 16 – Environmental Protection, Volume IV Appendix 6: CORSIA**
- **ICAO Environmental Technical Manual (ETM), Doc 9501, Volume IV: CORSIA**
- **ISO/IEC 17029:2019 – Conformity assessment — General principles and requirements for validation and verification bodies**
- **ISO 14065:2020 – General principles and requirements for bodies validating and verifying environmental information**

1. Our Unwavering Commitment to Impartiality

Top management of SIMSkyGreen is fully committed to, and directly responsible for, ensuring the impartiality of its CORSIA verification activities. This commitment extends to all levels of the organization, including all personnel, committees, external contractors, and any parties involved in the verification process.

We understand that impartiality is the fundamental principle underpinning the credibility of our verification services. It means objectivity, absence of bias, and freedom from conflicts of interest. Our decisions are based solely on objective evidence gathered during the verification process, not on other interests or parties.

2. Principles of Impartiality

To maintain absolute impartiality, we are guided by the following principles:

- **Independence:** We operate independently from the aircraft operator or any entity whose emissions reports we verify:
 - We do not engage in any activity that could compromise our independence, including, but not limited to, providing consultancy services, for the entities we verify.
 - We shall not take over any delegated activities from the aeroplane operator with regard to the preparation of the Emissions Monitoring Plan, the Emissions Report (including monitoring of fuel use and calculation of CO₂ emissions).
 - Immediate action will be taken if any consultancy suggests that working with the SIMSkyGreen could make validation/verification easier, faster, or less expensive. SIMSkyGreen does not endorse or advocate the use of any consultancy company for such purposes.
- **Objectivity:** All verification conclusions and opinions are based on objective evidence and professional judgment, free from the influence of commercial, financial, or other pressures.
- **Transparency:** Our processes and policies related to impartiality are clear, documented, and available to relevant interested parties.
- **Non-Discriminatory Practices:** Our services are available to all eligible aircraft operators who meet the requirements for CORSIA verification, without undue financial or other conditions.

3. Identification and Management of Threats to Impartiality

SIMSkyGreen has established and maintains a comprehensive system for the continuous identification, analysis, evaluation, treatment, and monitoring of potential threats to impartiality. These threats include, but are not limited to:

- **Self-interest Threat:** Arising from a financial or other interest of a person or body in the outcome of the verification.
- **Self-review Threat:** Arising from a person or body reviewing their own work or the work of their employer.

- **Familiarity (or Trust) Threat:** Arising from a person or body being too familiar with or trusting of the aircraft operator or its personnel.
- **Intimidation Threat:** Arising from a person or body being deterred from acting objectively due to real or perceived threats.
- **Financial Threat:** Arising from pressure to reduce costs, or dependence on verification fees from a single aircraft operator.

4. Safeguards to Impartiality

To effectively mitigate identified threats and ensure robust impartiality, SIMSkyGreen implements a range of safeguards, including:

- **Organizational Structure:** A clear organizational structure that ensures separation of responsibilities, prevents conflicts of interest, and allows for independent decision-making in verification activities.
- **Management Review:** Regular management reviews that assess the effectiveness of impartiality safeguards and address any identified risks.
- **Personnel Requirements:**
 - All personnel involved in verification activities are required to sign a confidentiality and impartiality agreement.
 - Strict conflict of interest policies are in place, requiring declaration of any potential conflicts.
 - Personnel are prohibited from verifying the emissions of aircraft operators for whom they have provided consultancy or internal services.
 - Remuneration policies do not link payment to the outcome of a verification.
- **Process Control:**
 - Independent review of verification opinions by competent personnel not involved in the original verification activities.
 - Defined procedures for selecting, appointing, and rotating verification teams.
 - A robust complaints and appeals process that includes provisions for handling impartiality-related concerns.
 - Prohibition of offering or providing any consultancy services related to CORSIA MRV to entities for which verification services are rendered.
- **Financial Control:** Measures to ensure that financial interests do not compromise impartiality, such as fixed fees, and avoiding undue reliance on a single client for revenue.

5. Responsibility and Accountability

Top management bears the ultimate responsibility for impartiality and ensures that all personnel are aware of this policy and their individual obligations concerning impartiality. All personnel are

accountable for adhering to this policy and for promptly reporting any situation that may present a threat to impartiality. Failure to comply with this policy will result in appropriate disciplinary action.

6. Continuous Improvement

This Impartiality Policy Statement, along with the underlying processes and procedures, will be regularly reviewed, at least annually, and updated as necessary to reflect changes in standards, regulatory requirements (ICAO, ISO), and the operational environment. Internal audits will be conducted periodically to assess the effectiveness of our impartiality management system.

Through this unwavering commitment, SIMSkyGreen strives to provide reliable, credible, and impartial CORSIA verification services, thereby contributing to the environmental integrity of the scheme and fostering confidence among all stakeholders.

Approved by:

Mouhamadou Mousliou DIALLO / CEO SIMSkyGreen



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