

## POLICY OF IMPARTIALITY

### 1. POLICY REGARDING INDEPENDENCE, IMPARTIALITY, AND INTEGRITY

In order to ensure the independence, impartiality, and integrity of the personnel of our company CU WG Spain, the following measures are implemented:

CU WG Spain S.A. has integrated impartiality management into its quality management system, and to demonstrate its effectiveness, we have identified the responsibilities, functions, and operational processes of the organization.

CU WG Spain S.A. does not engage in any activities that are prohibited by regulations, such as:

- Be the designer, manufacturer, installer, distributor, or responsible for the maintenance of the certified product,
- Be the designer, implementer, operator, or responsible for the maintenance of the certified process,
- Be the designer, implementer, supplier, or responsible for the maintenance of the certified service,
- Offer or provide consultancy to its clients,
- Offer or provide management systems consultancy or internal auditing to its clients when the certification scheme requires it.

Stating thus the independence regarding the activities carried out by CU WG Spain as a certification and inspection body.

CU WG Spain cannot alter or adjust inspection or certification results to benefit any interested party. Should an employee of CU WG Spain feel such pressure, they are requested to immediately report to the Manager, who will take action to protect the employee against such pressure.

The independence and impartiality of CU WG Spain are ensured because:

- The company's shares are owned by independent individuals who have no interest in the manufacture or marketing of the products we inspect, certify, analyse, or that are subject to our logistics services.
- The company's revenue is generated solely from its own activities.
- Our ISO 17065 accredited/pending accreditation services are conducted independently.
- Personnel involved in inspection, LOSS & RISK, and certification activities are not compensated in a manner that influences the results of inspections, appraisals, or certifications.
- The Code of Conduct signed by all technical staff ensures that no external person or organization can influence the outcome of the work performed.
- Additionally, inspectors have a completely different profile from auditors; they are damage assessors and do not have the professional qualifications to be auditors, nor do they work in that field, only serving as experts for insurance companies. Due to these entirely different activities, a complete absence of conflict is ensured.
- The Certification Body does not engage in consultancy or internal auditing activities, neither on the certified process nor on the process to be certified, regardless of whether they are clients.
- The Certification Body utilizes both in-house staff and external auditors for audit activities. To ensure that conflicts of interest that jeopardize the necessary impartiality do not occur, external auditors may only be used after signing a contract adopting the agreements required by the relevant Standard regarding impartiality, independence, and confidentiality. In the case of Product Certification, they shall expressly declare any previous or current relationships with suppliers or product designers, service providers or developers, or operators or process developers.
- All collaborators involved in certification activities commit in writing that they have no interests or engage in activities related to the design, manufacture, supply, marketing, installation, or maintenance of facilities, products, or services subject to their auditing activity.
- This commitment is renewed annually and whenever the conditions of the service provided change.
- Management frequently analyses risks regarding independence. This analysis covers the company's activities, services, and relationships, employee relationships, changes in the organizational scheme, and services and activities of other divisions. This ensures impartiality within CU WG Spain. Management has access to all required information to adequately assess risks.
- When independence risks are identified, actions are implemented to minimize or mitigate these risks.

The main elements of CU WG Spain's policy are:

- We are independent, accountable, honest, and sincere.
- We comply with the laws applicable in Spain and other countries where we operate, as well as with the applicable standards UNE-ISO/IEC 17065:2012.
- We conduct appropriate risk assessments and limit our liability to ensure continuity in business.
- Any new activity initiated by the company is thoroughly analyzed to assess its impact on compliance with impartiality and independence requirements.

**Customer Relationship:**

- Orders for supervision and/or logistics services will only be accepted; under no circumstances will illegal weapons, drugs, or other illegal materials be inspected or stored. The purchase/sale of materials being inspected or stored is not permitted.
- We verify whether there might be a conflict of interest, if the performance can be conducted to an adequate standard, if it falls within our scope of services, if there is a risk of claims or negative publicity, if previous payments were made on time, and that there is no competition with other Control Union operations.
- There are no financial or other conditions, no dependency on client size, nor favoritism for being a member of any association. All services are accessible to all clients.
- Procedures are applied in a non-discriminatory manner. Access to the certification process is not dependent on client size or membership in any association or group, nor on the number of certifications already issued. There are no undue conditions, whether financial or other.
- Under no circumstances does the client have the right to influence the results of an inspection, certification, and/or coerce personnel. Any information related to the work performed and the results obtained will be provided only to the client or the person(s) as per the client's instructions.
- If an order is from a new client or for a new activity, CU WG Spain S.A. verifies if the order is in accordance with the current offer, CU's conditions, laws, requirements, and industry standards, particularly their impact on impartiality and independence.
- Commercial terms and conditions must be disclosed to clients before initiating business.

**Impartiality Committee**

CU WG Spain has an Impartiality Committee or Advisory Board, which functions as a committee to safeguard the impartiality of its certification activities, in accordance with the requirements of ISO 17065 and general accreditation criteria. Its structure and operation allow the participation of all significantly interested parties in the development of policies and principles related to the impartiality of its certification activities.

Our Impartiality Committee ensures that CU does not allow any pressure that would prevent the impartial provision of certification services, and addresses issues affecting impartiality and certification trust, including transparency.

The Advisory Board meets at least once a year and evaluates the impartiality mechanisms implemented by CU WG Spain through the Impartiality Matrix.

**2. DECLARATION OF ALL COMPANY ACTIVITIES**

CU WG Spain conducts activities organized into 3 divisions: **certification, inspection, and LOSS & RISK services**. These divisions have the necessary technical and organizational autonomy, as well as independence from the different parties involved in the certification of the inspected or certified product or process.

#### Certification Division

CU WG Spain has focused its efforts on developing services around supply chains that require sustainable supply solutions. It mainly covers the markets of food, animal feed, forestry, biomass, bioenergy, and social compliance, to specifically address the unique challenges faced by different supply chains such as food, forestry, and bioenergy.

Additionally, it includes the UNE-EN 15343 Scheme (Traceability of Recycled Plastics and Assessment of Recycling Process Conformity). And in the RecyClass Scheme (Traceability of recycled plastics and Recycling content in plastic products version); which is in the process of accreditation.

#### Inspection Division

We provide supervision and control services for Agricultural commodities (cereals, oilseeds, flours & pellets, fertilizers, vegetable oils, etc.) at all stages of production and throughout the entire logistics chain. We are mainly focused on providing such supervision and control services at the time of loading and unloading of the Agricultural commodities to merchant ships.

Inspection of cargo hold cleanliness conditions. Supervision of all loading/unloading operations. Supervision of determining loaded/unloaded quantities. Sampling of loaded/unloaded merchandise to determine its condition, quality, and fitness for consumption. Draft Survey. Gas Free. Stock verification.

Adelaida Alarcón  
Certifications Director CU WG SPAIN SA



#### **Changes Control**

<b>Date</b>	<b>Version</b>	<b>Summary of Changes</b>
26/04/2024	1.0	Document Creation
30/03/2026	2.0	Termination of the LOSS & RISKS DIVISION's operations: statement by Fabián Campilla, Chief Executive Officer, dated 30 March 2026