



IMPARTIALITY POLICY FOR GHG EMISSIONS VALIDATION/VERIFICATION ACTIVITIES

As a premier professional services firm, MNP distinguishes itself by consistently delivering top-tier validation and verification of GHG emissions declarations across Canada (the “GHG Services”). MNP is dedicated to maintaining independence and impartiality in the provision of GHG Services, recognizing their critical role in ensuring objectivity.

The firm remains independent when providing GHG Services and refrains from offering other services that may compromise independence or impartiality. MNP actively manages conflicts of interest and requires that employees follow MNP policies and guidelines on independence and conflicts of interest.

When threats are identified, MNP applies the appropriate safeguards and techniques that uphold its independence and impartiality.