

# **CDM AUDIT POLICY**

**Our organization considers that our ultimate mission is to play an active role in cultivating the sound growth of corporations/groups and contribute to the sustainable development of society through our Audit Service. In order to accomplish this goal, it is essential to manage the organization and operate the quality management systems that can ensure fairness and independence for all parties that wish to use our Audit Service, regardless of the industry category or type and size of their business. Operating our business according to the following policies will enable us to fulfill our mission of providing assured audit services.**

## **1. Fair management of the service**

**We shall ensure Audit/Registration Services to all Participants that wish to use them within the scope of the services we provide. Persons involved in the Audit Services shall not discriminate against any participant because of the size of their business or for any other reasons. Additionally, our services must be fair to all Participants.**

## **2. Independent management of the service**

**We shall firmly hold our position as a third disinterested party, independent from any and all parties involved in order to conduct the Audit Service. Moreover, participants and auditors should be mutually considered as an independent party in the Audit Service. Therefore, there should be no improper pressures on auditors, nor catering to Participants involved. Our organization and person involved in the Audit Service shall ensure impartiality and should be engaged in any activity that might fall under the category of consulting as part of the Audit Service.**

## **3. Implementation and continual improvement of the quality management system**

**We, as an Audit Service organization, shall build and implement a quality management system for Audit Service in accordance with the decisions made by the CDM executive board or the Standards stipulated by other regulatory organizations. All the Persons involved in our Audit Service shall strive to perform the tasks in accordance with the quality management system, and in a manner that will satisfy the needs and expectations of the participants involved and the society, to improve the quality of the said Service through the continual improvement of the quality management system.**

**November 1, 2003  
Revised February 1, 2017  
Keiko Tatsuwaki  
Chief Executive Officer**