

## Independent Assurance Code of Conduct

Two Tomorrows is a values-based company committed to furthering the principles of sustainable development within organisations. In carrying out assurance engagements, in addition to our general commitment to adding value and the highest levels of client service, we will adhere to six principles.

1. **Integrity.** We will carry out our work diligently and honestly to establish the truth as far as possible given the level of assurance agreed with the client.
2. **Objectivity and independence.** We will be objective in our engagement, balancing information without bias. Although we are paid for our assurance services, we will only take on assurance engagements if we are able to remain objective. We will achieve this by disclosing in our statement all contracts we have with the reporting organisation and by declining assurance engagements where our advisory work directly contributes to the preparation of the report or compromises our independence.
3. **Professional competence.** As with all projects, we will ensure that staff working on assurance engagements are competent and fully trained in sustainability assurance practices and standards. A summary of individuals' experience is included on our website, and further details are available on request.
4. **Professional behaviour.** We will apply ourselves rigorously, so that our judgements are fully informed. We will work closely with our clients, communicating clearly when explaining our conclusions and their significance
5. **Confidentiality.** In carrying out assurance work, we will be sensitive to level of confidence required to carry out the assurance and will not divulge client information
6. **Respect.** We will respect the views of report stakeholders where known, and encourage reporters to address their interests.

We do not seek to favour any one set of stakeholders over others in our assurance activities. However, we actively seek to ensure that the voices of less advantaged stakeholders are taken into account, and will seek out or commission views from stakeholders when we consider this appropriate.