



Proprietary standard

for water footprint certification

ISO 14046 · AWS · ESRs E3 · GRI 303 · CDP Water

aquafides

AQUAFIDES PROTOCOL v3.2

Annex IV

Declaration of functional separation Advisor – Auditor

Public downloadable document

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Controlled document

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ACTIVE

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RECOMMENDED CITATION

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<https://aquafides.org/protocolo>

VERSION HISTORY

Rev.	Date	Description of changes	Status
v1.0	15/03/2018	Initial release of the Aquafides Protocol	Superseded
v2.0	10/03/2022	Incorporation of AWARE factor and grey footprint	Superseded
v3.0	20/01/2025	Modular rewrite: CORE + compatible modules	Superseded
v3.1	15/09/2025	Incorporation of the M-ESRS E3 module (CSRD)	Superseded
v3.2.0	15/02/2026	Simultaneous coverage ISO 14046 + AWS + ESRs E3 + GRI 303 + CDP Water	ACTIVE

CONTACT

For enquiries on use, adaptation or extended licensing: info@aquafides.org

ANNEX IV

Declaration of functional separation and impartiality

Jointly subscribed by the Advisor and the Auditor (both Aquafides Authorized) involved in the audit file.

Internal file reference	AQF-EXP-[YYYY]-[NNN]
Applicable Protocol version	Aquafides v3.2
Date of signing	[Day] [Month] [Year]
Place of signing	[Place]
Validity	From signing until twelve (12) months after the Certificate ends

Organisation receiving the Certificate

This Declaration is subscribed in connection with the certification process of the following organisation:

Legal name	_____
VAT / Tax ID	_____
Registered office	_____
Requested typology	☐ CS ☐ SP ☐ AP
Scope of the audit file	_____

Appear

On the one hand, the Aquafides Authorized Advisor hired by the receiving organisation to support it in preparing the certification file:

Full name	_____
ID / Passport	_____
Aquafides Authorized licence number	AQF-AS-[NNNN]

Date of accreditation / validity	_____
Professional email	_____

And on the other hand, the Aquafides Authorized Auditor appointed by Aquafides Certification Water Footprint to evaluate the Protocol compliance in the referenced file:

Full name	_____
ID / Passport	_____
Aquafides Authorized licence number	AQF-AU-[NNNN]
Date of accreditation / validity	_____
Professional email	_____

Both professionals mutually acknowledge full legal and professional capacity to subscribe this Declaration and, in compliance with Article 6.3.2 of the Aquafides Protocol v3.2 and the Code of Ethics of the Aquafides Authorized Programme,

Jointly and severally declare

FIRST. Professional identity and assigned role.

That each of the signatories holds the current Aquafides Authorized status, as proven by the data set out above, and assumes the role specifically identified in this audit file: the first signatory as Advisor, responsible for supporting the receiving organisation in preparing the documentation; the second signatory as Auditor, responsible for the independent evaluation of compliance with the requirements of the Protocol.

SECOND. No links with the organisation receiving the Certificate.

That none of the signatories has, or has had in the last twenty-four (24) months, any professional, employment, commercial, corporate, shareholding, contractual, family (consanguinity or affinity up to the second degree), partnership or demonstrable friendship link with the organisation receiving the Certificate, with its significant shareholders or partners, with its directors or with its senior management, that may compromise their impartiality, technical independence or freedom of judgement in respect of the audit file.

THIRD. No links between the signatories that may compromise mutual independence.

That between the signing Advisor and Auditor there is no habitual professional relationship, corporate, contractual, family (consanguinity or affinity up to the second degree), partnership, demonstrable friendship or hierarchical dependency of any kind that may compromise the mutual independence between both professionals in relation to the audit file. The possible existence of a previous one-off professional relationship between them in other files does not affect their independence in respect of the present file and shall be expressly declared in the Observations section of this document if applicable.

FOURTH. Commitment not to take up a professional position with the receiving organisation.

That both signatories commit themselves, during the entire validity of the Certificate that may be granted to the receiving organisation and for an additional period of twelve (12) months from its termination on any grounds, not to take up, either directly or through related natural or legal third parties, any professional position as employee, executive, advisor, consultant, member of a governance or management body, financial advisor, member of a technical committee, or any other analogous role at the receiving organisation of the Certificate or at companies linked to it as a corporate group.

FIFTH. Express acknowledgement of the inalienable principle of functional separation Advisor-Auditor.

That both signatories expressly acknowledge the inalienable principle of strict and absolute functional separation between the figures of Advisor and Auditor over the same applicant organisation, set out in Guiding Principle 2 of the Aquafides Protocol v3.2 and in Article 6.3 thereof, and commit not to exchange between themselves operational information, anticipated technical opinions, compliance assessments or internal file documentation beyond the formal communications proper to the certification process.

SIXTH. Knowledge and adherence to the Aquafides Authorized Code of Ethics.

That both signatories know, accept and undertake to strictly comply with the Code of Ethics of the Aquafides Authorized Programme set out in Article 9.5 of the Aquafides Protocol v3.2, committing themselves in particular to the principles of strict impartiality, absolute confidentiality, technical truthfulness, economic independence from the receiving organisation, institutional loyalty to the Aquafides scheme, and professional diligence with continuous updating.

SEVENTH. Acceptance of the regime of consequences in case of supervening non-compliance or falsity.

That both signatories expressly accept that the supervening non-compliance of any of the obligations assumed in this Declaration, as well as the subsequent detection of substantial inaccuracy, material concealment or documentary falsity in any of the statements herein, shall entail: (i) the supervening nullity of the audit file with consequent suspension or revocation of the issued Certificate in accordance with Chapter 8 of the Protocol; (ii) the opening of disciplinary proceedings under the regime of Article 9.6 of the Protocol, liable to lead to suspension or permanent removal from the

Aquafides Authorized Register; and (iii) civil liability for the damages caused to the receiving organisation, to Aquafides as a certifying body or to third parties.

EIGHTH. Immediate communication of supervening circumstances.

That both signatories undertake to immediately communicate to Aquafides any supervening circumstance during the validity of the audit file or of the issued Certificate that may affect the truthfulness or validity of the statements contained in this Declaration, including professional offers received from the receiving organisation, changes in its shareholding or structure that generate links with the signatories, and any other analogous relevant circumstance.

NINTH. Mandatory part of the audit file.

That both signatories acknowledge that this Declaration constitutes a mandatory part of the certification file of the receiving organisation, equivalent for these purposes to the Confidentiality Agreement (NDA) subscribed between the parties, and accept that its absence or formal defect shall lead to the rejection of the file by the Certification Committee pursuant to Article 6.3.2 of the Protocol.

Observations

Space reserved for the declaration of any previous one-off professional relationships between Advisor and Auditor in other files, pursuant to clause Third in fine, or any other circumstance the signatories wish to bring to Aquafides' knowledge:

And in witness whereof, both signatories sign this Declaration in duplicate and for a single purpose, at the place and date indicated at the beginning of the document.

THE AQUAFIDES AUTHORIZED ADVISOR	THE AQUAFIDES AUTHORIZED AUDITOR
Signature Name: Licence: AQF-AS- Date:	Signature Name: Licence: AQF-AU- Date:

Receipt by Aquafides Certification Water Footprint

Aquafides receives this Declaration duly subscribed and incorporates it into the audit file referenced above, with the following registration number:

Aquafides registration number	AQF-DSF-[YYYY]-[NNN]
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