

## IMPARTIALITY POLICY

SOCOTEC Certification UK Ltd (SCUK) is committed to delivering certification services with complete transparency of our Impartiality at all times.

Impartiality is not only an accreditation requirement for a third-party certification body; it is an absolute necessity to maintain the professionalism and credibility of the Certification process. It is therefore the objective of SOCOTEC Certification UK Ltd to ensure that Impartiality is maintained as an integral part of the Audit process.

SOCOTEC Certification UK Ltd will not accept applications for certification, from organisations who report directly to a person, or group, who also have operational responsibility for SOCOTEC Certification UK Ltd.

In addition, no SOCOTEC Certification UK Ltd office, joint-venture or wholly owned, shall enter into any partnership that provides full consultancy or consultancy in part.

The following controls shall be implemented, maintained and complied with by all audit and certification staff to ensure this impartiality policy is maintained throughout the audit process.

1. Audit staff are prohibited from participating in the Audit of any organisation to which they have given assistance, by consultancy or training (other than professionally registered auditor training), or where they have any financial or commercial interest for a minimum period of 2 years prior to the date of application of the organisation for registration.
2. When allocated to a particular contract, Audit staff shall not disclose or discuss any detail, before or after the Audit, to any member of staff other than their direct Management or other members of the team, as required by the Non-Disclosure Agreement signed on commencement of employment.
3. All subcontracted Audit staff or sector specialists used to support permanent staff of SOCOTEC Certification UK Ltd shall sign a Subcontractor Agreement and a Non-Disclosure Agreement.
4. SOCOTEC Certification UK Ltd.'s direct employees are prohibited from engaging in consultancy activities which involve the active design, generation or implementation of a Management System.
5. All directly employed Management and Staff are required to declare all financial interests or business activities on commencement and during the period of employment.
6. SOCOTEC Certification UK Ltd staff or subcontractors, shall not suggest or imply that certification would be simpler, easier or less expensive if consultancy or training services were used. In addition, subcontracted staff cannot offer consultancy or training services to SOCOTEC Certification UK Ltd clients that they have been assigned to audit, during or after the assigned task has been completed.
7. Overall, the certification of companies who supply a service to SOCOTEC Certification UK Ltd is not deemed to be an unacceptable threat to conflict of interest. However, certification of a company in partnership with whom SOCOTEC Certification UK Ltd provides a direct service, is deemed to be an unacceptable threat to Impartiality. Should such a partnership develop, a new accredited certification body will be sourced to continue the certification.

SOCOTEC Certification UK Ltd recognises that the source of revenue for a certification body, is the client paying for certification and that this is a potential threat to Impartiality. Therefore, SOCOTEC Certification UK Ltd is a self-financed independent organisation, with a number of controls to ensure that Impartiality is retained.

To obtain and maintain confidence, it is essential that SOCOTEC Certification UK Ltd.'s certification decisions are based on objective evidence of conformity or nonconformity and that any decisions made, are not influenced by

other interests or by other parties. Certification decisions are made and signed for by a team of competent Certification Decision Board members, who were neither responsible for the audit, nor were members of the audit team.

SOCOTEC Certification UK Ltd recognises that threats to impartiality include the following:

- Self-interest threats arising from a person or body acting in their own interest.
- Self-review threats arising from a person reviewing the work that they have conducted themselves.
- Familiarity (or trust) threats arising from a person becoming too familiar with or too trusting of another, instead of seeking objective audit evidence.
- Intimidation threats arising from a person having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to a supervisor.

Signed: *Mo Ghaus*

Dated: 1<sup>st</sup> March 2021

**Mo Ghaus**  
**Operations Director, SOCOTEC Certification UK Ltd**