

Impartiality Policy

1. Preamble

At Abet Management Consulting Private Limited (the Company), we are dedicated to upholding the highest standards of impartiality, fairness, and integrity in all aspects of our operations. Our Impartiality Policy is designed to ensure that our services, decisions, and actions are carried out without bias or undue influence, prioritizing the best interests of our clients, stakeholders, and the communities we serve. We believe that impartiality is essential to maintaining trust and confidence in our work.

As such, we are committed to providing objective, unbiased, and transparent services while avoiding any conflicts of interest or situations that may compromise our professional judgment. This policy applies to all employees, management, and affiliates of the Company, and sets clear guidelines for maintaining impartial conduct in all business dealings. Through this policy, our organization seeks to demonstrate our commitment to ethical business practices and to foster long-term, respectful relationships based on fairness, trust, and professionalism.

2. Purpose

The purpose of this Policy is to define the principles and practices that guide our organization in maintaining an unbiased, objective, and equitable approach in all our business operations, services, and decision-making processes. This policy is aimed at ensuring that our work remains free from any undue influence, personal bias, or conflicts of interest, thereby preserving the credibility and trust of our clients, collaborators, and stakeholders.

Through the implementation of this policy, the Company strives to:

1. **Ensure Objectivity:** Uphold a commitment to making decisions based on facts, data, and professional judgment, free from external pressures, personal interests, or favouritism.
2. **Maintain Transparency:** Foster openness in all processes, ensuring that all decisions are clear, justifiable, and communicated effectively to relevant parties.
3. **Prevent Conflicts of Interest:** Establish a proactive framework for identifying, disclosing, and managing any potential or actual conflicts of interest, ensuring that no one involved in the organization is in a position to make decisions that could compromise impartiality.
4. **Support Ethical Standards:** Reinforce a culture of ethical behaviour across all levels of the organization, ensuring that impartiality is not only a policy but a cornerstone of the Company's values and operational practices.
5. **Promote Fair Treatment:** Guarantee that all clients, stakeholders, and employees are treated equitably, and that our actions reflect fairness and respect for all parties involved.

3. Applicability

This policy shall be applicable to all projects, establishments, and associated networks of Abet Management Consulting Private Limited. We are reaffirming the Company's commitment to upholding impartiality, fairness, and transparency in all aspects of our operations. This policy emphasizes the company's responsibility to ensure that all decisions and actions are made without bias, favouritism, or conflict of interest, and that they contribute to fostering a culture of equality, integrity, and inclusiveness within the organization, its people, and the communities we serve.

This Policy will be communicated to all Joint Ventures and Subsidiaries for implementation, ensuring that it is tailored to their specific operational contexts and challenges related to impartiality. This will ensure consistency and uphold the values of fairness and objectivity across all levels of the organization.

4. Commitment to Impartiality

Abet Management Consulting Private Limited is firmly committed to ensuring that its certification processes are carried out with the highest levels of impartiality, integrity, and fairness. To uphold this commitment, we have put in place the following principles and practices, which govern every aspect of our certification program. These measures ensure that our decisions are objective, transparent, and free from external influences, providing our clients and stakeholders with confidence in the fairness and credibility of our certification services.

- 4.1 **Structured Management System:** Our certification program is overseen by a structured management system that ensures effective decision-making, accountability, and consistency. This management system, which is outlined in greater detail within our operational framework, is dedicated to maintaining the highest standards of impartiality and efficiency.
- 4.2 **Inclusive Participation:** We have established structures that allow for the participation of all relevant groups and individuals in the development of policies pertaining to our certification program. This inclusive approach ensures that our policies are well-rounded and consider diverse perspectives, which strengthens the integrity of the program.
- 4.3 **Separation of Roles:** To avoid any conflicts of interest, decisions regarding certification are made by individuals who are independent of those conducting the assessments and evaluations of applicants. This separation ensures that certification decisions are based solely on objective evidence, free from any undue influence.
- 4.4 **Financial Stability and Resource Allocation:** We maintain the financial stability and necessary resources to formulate, implement, and sustain our certification program. This ensures that we can provide consistent, high-quality services and meet all operational requirements effectively.
- 4.5 **Qualified Personnel:** Our organization employs a skilled workforce with the necessary qualifications and technical expertise to formulate and implement the certification program. Our personnel are regularly trained and evaluated to ensure their continued competence in delivering impartial certification services.
- 4.6 **Internal Quality System:** We maintain a robust internal quality management system that supports the continuous improvement of our certification processes. This system ensures that all aspects of our certification program are consistently aligned with the highest standards of quality and impartiality.
- 4.7 **Clear Distinction Between Certification and Other Activities:** Our organization ensures clear policies and procedures are in place to distinguish between our product certification activities and other services we may offer. This separation helps prevent conflicts of interest and ensures that our certification decisions remain unbiased and independent.
- 4.8 **Freedom from External Pressures:** We are committed to ensuring that our certification process remains free from any commercial, financial, or other pressures that might influence the outcome. Our procedures are designed to uphold the independence and impartiality of our certification decisions, ensuring that they are made based on objective criteria alone.
- 4.9 **Rules for Committees and Groups:** Our organization has developed formal rules and regulations for the appointment and functioning of committees and groups involved in the certification process. These rules ensure that all involved parties operate under clearly defined guidelines that promote fairness, transparency, and impartiality.
- 4.10 **Coordination with Related Bodies:** We ensure that the activities of related bodies, both internal and external, align with our commitment to impartiality. This coordination ensures that all processes related to our certification program uphold the same high standards of fairness, transparency, and independence.

5. Certification Programme

Abet Management Consulting Private Limited is dedicated to ensuring that all activities within our certification program are conducted with the highest level of impartiality, objectivity, and fairness. This certification program is designed to provide reliable, unbiased assessments and decisions

that are free from any undue influence or conflicts of interest. The following principles outline how impartiality is maintained throughout our certification process:

- 5.1 **Impartiality of Certification Decisions:** We ensure that all decisions related to the certification process, including the granting, maintenance, extension, suspension, and withdrawal of certifications, are made impartially. We adhere to clearly defined procedures that are free from bias, ensuring that every certification decision is based solely on objective evaluation and consistent with established criteria.
- 5.2 **Separation of Certification and Product Design:** We maintain strict separation between its certification activities and the design, production, or supply of products. We do not design, manufacture, or supply products that fall within the scope of our certification program. This separation ensures that there is no conflict of interest and that our certification decisions remain independent and unbiased.
- 5.3 **Confidentiality and Objectivity:** We maintain a commitment to confidentiality, ensuring that any sensitive information related to the certification process is protected. At the same time, our decisions will always be based on objective, verifiable evidence, free from external influences, financial pressures, or commercial interests.

6. Internal Quality System

We are fully committed to the development, implementation, and ongoing maintenance of a robust Quality Management System (QMS) that not only meets but consistently exceeds the requirements outlined in the latest versions of relevant international standards, including ISO/IEC 17065. Our QMS is designed to ensure that we deliver the highest levels of quality and compliance in all aspects of our operations, fostering continuous improvement, customer satisfaction, and regulatory adherence.

We recognize that achieving and maintaining this standard is integral to our organizational success, and we are dedicated to aligning our processes with globally recognized best practices in quality management. This commitment encompasses a comprehensive approach to risk management, internal auditing, corrective actions, and performance metrics, all of which are key to ensuring sustained excellence in every service we provide.

7. Liability Coverage

Our organization has established comprehensive and robust arrangements to effectively cover any liabilities that may arise from its operations and activities. We have worked diligently to assess and understand the various risks associated with our operations, from contractual obligations to potential legal claims and unforeseen events. By maintaining an adequate reserve of funds, we ensure that we are financially prepared to address any liabilities promptly without disrupting our daily operations or harming the organization's financial stability.

Additionally, we continuously review and update our liability coverage to stay aligned with evolving industry standards, regulatory requirements, and best practices. This proactive approach ensures that our organization remains well-positioned to handle any potential challenges while upholding our commitment to transparency, accountability, and the protection of stakeholders' interests. Ultimately, our comprehensive liability coverage not only helps protect the organization's assets but also contributes to maintaining the trust and confidence of our employees, collaborators, investors, and clients.

8. Legal Status Documentation

Our organization maintains all essential documentation to validate its legal status and ensure compliance with relevant laws and regulations, particularly concerning certification activities. This includes up-to-date records of business registration, licenses, permits, and certifications required to operate legally within the industry.

By adhering to these legal requirements, we ensure that all certification activities are conducted in full accordance with industry standards and legal obligations, demonstrating our commitment to regulatory compliance and operational integrity. This proactive approach guarantees that our certification activities are not only legally sound but also align with best practices, reinforcing our commitment to transparency, accountability, and ethical business conduct. By maintaining this

robust documentation, we foster trust and confidence with clients, regulators, and other stakeholders.

9. Communication

- 9.1 **Policy Awareness:** This policy shall be communicated internally through orientation sessions, trainings, the company intranet, and other relevant channels. It will also be made publicly available the company website.
- 9.2 The CB shall not state, suggest, or imply that certification would be simpler, easier, faster, or less expensive if a specific consultancy organization is used. All communications must remain neutral, independent, and free from any promotional or preferential treatment.
- 9.3 The CB shall not engage in any promotional activities or partnerships that create a perception of preferential treatment or reduced certification requirements for clients associated with a specific consultancy organization.

10. Training

Staff Training: All employees, including new hires, will receive training on ethical practices, the company's integrity standards, and the implementation of this policy to ensure that everyone understands and upholds the company's commitment to integrity.

CB personnel, whether employed or contracted, shall not offer, provide, or be involved in any form of training related to the **IFWCS**. This restriction applies to:

1. Direct training on the implementation, interpretation, or compliance aspects of IFWCS.
2. Consultancy services that may influence certification decisions.
3. Any guidance that could compromise the objectivity or impartiality of the CB.

Training Implementation

- The CB shall ensure clear separation between certification and training activities.
- Any personnel found to be in violation of this policy shall be subject to disciplinary action, including removal from certification-related roles.
- CBs shall communicate this policy to all internal and external personnel to uphold impartiality in the certification process.

11. Review and Amendments

This Impartiality Policy will be reviewed at least annually—or sooner, if necessary—to ensure it remains up-to-date, effective, and aligned with the evolving regulatory and operational landscape, including updates to relevant national regulations, international standards, and best practices on impartiality and ethical conduct. The policy will also take into consideration emerging trends, organizational needs, and any new developments related to fairness, transparency, and objectivity in decision-making processes.

Whenever updates or modifications to the policy are made, the organization will ensure that these changes are clearly communicated to all employees, subsidiaries, contractors, suppliers, and relevant stakeholders to promote understanding, compliance, and ongoing commitment to upholding impartiality in all business operations.

12. Evaluation and Consultancy

To ensure the impartiality and integrity of the certification process, this policy defines the limits of the Certification Body's (CB) role in consultancy and evaluations.

CB personnel shall only explain their findings and clarify the requirements of normative documents during evaluations. They shall not:

- Provide prescriptive advice or consultancy to the applicant or certified entity.
- Offer guidance on how to meet certification requirements beyond referencing normative documents.
- Engage in activities that could compromise the objectivity of the certification process.

Mechanism for Managing and Safeguarding Impartiality

1. Top management's commitment to impartiality shall be demonstrated through:

a) Commitment to Impartial Certification Activities

- Certification activities will always be undertaken impartially, with Top Management ensuring the necessary resources and structures to safeguard impartiality.
- A defined **institutional structure, impartiality policy, and procedures** will be established, implemented, and continuously monitored.

b) Conflict of Interest Management

- A system will be in place to identify and manage potential conflicts of interest to maintain the objectivity of certification decisions.
- All certification body personnel (either internal or external) or committees who could influence the certification activities shall act impartially.
- Personnel, including inspectors and certification officers, must disclose any conflicts of interest, such as:
 - Relationships with relatives or personal friends.
 - Current or past employment with the operator.
 - Previous consultancy work or personal conflicts with the operator.
- Where conflicts are identified, alternative evaluation staff or inspectors will be assigned.

c) Separation of Duties in Certification Decisions

- The same person who conducts an inspection **shall not** perform the report assessment or make the certification decision.
- An inspector shall not oversee the same operation for more than three consecutive years without external supervision or an independent inspection by another inspector.

d) Institutional Safeguards and Transparency

- The Impartiality Policy will be implemented and enforced for all internal and external personnel to ensure impartial behavior.
- Actions will be taken to counteract any threats to impartiality from internal, external, or related bodies.
- A professional work environment will be maintained to promote a culture of integrity and impartiality.

e) Publicly Available Impartiality Policy

- The impartiality policy will be documented, communicated across all levels of the organization, and made publicly available through the CB's website to ensure transparency.

2. Pre-Certification Requirements

The certification body shall establish and implement a documented procedure for analysing threats against impartiality of the certification body.

The analysis shall cover all existing potential sources of conflict of interests, arising certification body's activities (its own activities, activities of the related bodies and activities of personnel it employs) and from its relationships (organizational as well as individual's).

The certification body shall ensure that a conflict-of-interest analysis is carried out at least once annually and whenever a significant change occurs in the certification body's activities, such as changes in the organizational structure and business activities or of the legal status and mergers with, or acquisitions of other organizations.

In addition to the above, the following shall also apply:

- a. The certification body shall not have any relationship with the client except third party conformity assessment. The certification body shall carry out impartiality risk analysis before entertaining the application.

Purpose of risk analysis shall be to ascertain if, longer separation than two years is required from the last date or that the risk is of such unacceptable level so as to prohibit certification by the certification body. Based on the risk analysis appropriate decision shall be taken and the justification for the same shall be recorded.

- b. In case the related body is engaged in any of the activities or activities like management system consultancy, internal auditing or training, then certification shall not be provided to the relevant client to whom these services may have been provided by the related body. There shall be a minimum separation of 2 years, in case the related body has had relationship, which is generic in nature, for example, internal audit training, etc.

Then the certification body shall carry out impartiality risk analysis before entertaining the application. Purpose of risk analysis shall be to ascertain if, longer separation than two years is required from the last date of end of relationship as stated above or that the risk is of such unacceptable level so as to prohibit certification by the certification body. Based on the risk analysis appropriate decision shall be taken and the justification for the same shall be recorded.

- c. If the certification body and its client are both part of government, the two bodies shall not directly report to a person or group having operational responsibility for both. The certification body shall, in view of the impartiality requirement, be able to demonstrate how it deals with a case where both itself and its client are part of government. The certification body shall demonstrate that the applicant receives no advantage and that impartiality is assured.
- d. The certification body shall not certify a product on which a client has received consultancy or internal evaluations, where the relationship between the consultancy organization and the certification body poses an unacceptable threat to the impartiality of the certification body. Allowing a minimum period of two years to elapse following the end of the product consultancy is one way of reducing the threat to impartiality to an acceptable level.
- e. The certification body shall not outsource/subcontract any part of the certification work, evaluation, etc, to a legal entity that is engaged in designing, manufacture, installation, distribution or maintenance of the certified/to be certified, product, process and service. It shall also not be outsourced to organizations who are likely to provide consultancy / internal auditing services to clients / prospective clients of the certification body.
- f. The CB shall not use external evaluators/auditors for the purpose of evaluation of any client, if they, or the organization that employs them, have been engaged in any other activities as stated in "d" above.
- g. The CB shall not use personnel who have been involved in or have had relationships with the client in any way within the last two years as a minimum, to take part in evaluation/auditing. The period of separation shall be determined by the nature of association. In case the individual concerned has worked for the organization concerned or provided any related process/product related consultancy then the certification body shall not use such person.

3. Organisation Structure

Abet Management Consulting Private Limited assures independence, competence, fair working conditions and impartiality in its decisions. The Company has established a clearly defined organizational structure supported by adequate infrastructure, in alignment with the requirements of ISO/IEC 17021-1:2015 and ISO/IEC 17065:2012. This structure delineates roles, responsibilities, and reporting lines to ensure efficient management and impartial implementation of its certification programme.

Infrastructure Support

Our infrastructure - comprising competent personnel, appropriate facilities, secure IT systems, and documented procedures—is designed to support the consistent delivery of high-quality certification services. The structure promotes transparency, accountability, and operational integrity, thereby fostering confidence among clients, stakeholders, and regulatory bodies in the credibility and effectiveness of our certification activities.

The Company does not have any legal entities or forms a part of such entities whose activities compromise the impartiality of certification process in which it is involved.

4. Identification of threats to impartiality

- a. Abet Management Consulting Private Limited personnel shall identify threats to impartiality, and they are asked to report to the Quality Manager/ Management in any following cases,
 - Internal threats to impartiality posed by staff or contractor actions shall be identified.
 - Threats to impartiality posed by persons, organizations, or bodies external to the Company shall be identified.

In any cases where they identified political or some other type of interference in the certification decision making or any other case where they identified a potential conflict of interest.

- b. External sources may identify threats to impartiality
- c. Any stakeholder may identify and report a perceived threat to impartiality.

Identified threats to impartiality shall be communicated immediately to Abet Management Consulting Private Limited management. The management shall evaluate the reported threat to determine its validity, and a course of corrective action shall be developed and implemented.

5. Annual Impartiality Risk Assessment

Abet Management Consulting Private Limited shall conduct an annual risk assessment regarding threats to impartiality-by-Appeal Committee, this shall be done as a part of the management review. The risk assessment shall be conducted in a thorough and rigorous manner to identify threats regarding, but not limited to:

- a. Self-interest threats: threats that arise from a person or body acting in its own interest to benefit itself.
- b. Subjectivity threats: threats that arise when personal bias overrules objective evidence.
- c. Familiarity threats: threats that arise from a person being familiar with or trusting of another person, e.g., a subcontractor or any Company personnel developing a relationship with a client that affects the ability to reach an objective judgment.
- d. Intimidation threats: threats that prevent the Company or its personnel from acting objectively due to fear of a client or other interested party.
- e. Financial threats: the source of revenue for the Company or its personnel can be a threat to impartiality

6. Corrective action

Where risks to impartiality have been identified as a result of risk analysis, Abet Management Consulting Private Limited the Company shall establish and implement a documented procedure for mitigation of threats against impartiality. These shall be through any of the following mitigation means:

- Not provide certification since the situation poses unacceptable threat to impartiality – prohibition.
- Carry out the certification in a restricted manner based on disclosures. New or additional inspection and certification process will be carried out before issuance of certificate. If corrective action requires modification of a certification, any such modifications shall be implemented immediately and reflected in all certification documentation
- Minimize the risks on the basis of clearly defined control points to ensure mitigation.

- Corrective action shall be sufficient to eliminate the threat and implemented as quickly as possible by assigned qualified personnel or external person(s), as deemed appropriate by LC management.

If corrective action requires additional training, such training shall take place as soon as possible.

7. Approval and Implementation

This policy has been reviewed and approved by Abet Management Consulting Private Limited management. It enters into effect as of the date indicated and shall remain in force until reviewed or amended.