

## IMPARTIALITY STATEMENT

GLOBAL VERITAS CERTIFICATION SERVICES (GVCS) understands the importance of impartiality in carrying out Management System Certification Activities (MSCA), managing conflicts of interest and ensuring the objectivity of management system certification activities.

**The following controls shall be implemented, maintained throughout the audit process.**

1. GVCS personnel including those acting in managerial capacity are prohibited from participating in the Audit of any organization 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 organization for registration.
2. GVCS and its Audit Team Member or staff shall not disclose the confidential information of Client to any third party, without consent of client. Or if it is required by Law. Under the confidentiality Agreement Policy of GVCS.
3. All GVCS understands that threat to impartiality includes self-interest, self-review, familiarly & intimidation.
4. GVCS and its interested parties does not compromise impartiality on objective of audit, sampling used in audit, perceived risk, legal, clients environment, audit team health and safety, mislead statement of client and use of mark.
5. GVCS direct employees are prohibited from engaging in consultancy activities, which involve the active design, generation or implementation of a Management System.
6. GVCS internal and external personnel are required to declare conflict of interest arising from commercial, financial interests, other pressures or business activities on commencement and during the period of employment. GVCS shall record and use this information as input to identify threat to impartiality.
7. GVCS shall not certify another certification body for its management system certification activities.
8. The GVCS and any part of the same legal entity system shall not offer or provide management system consultancy.
9. The GVCS and any part of the same legal entity shall not offer or provide internal audits to its certified clients. The GVCS shall not certify a management system on which it provided internal Audits within two years following the end of the internal audits.
10. The GVCS shall not certify a management system on which a client has received Management system consultancy or internal audits, where the relationship between the consultancy Organization and the GVCS pose an unacceptable threat to the impartiality of the GVCS.
11. The GVCS shall not outsource audits to a management system consultancy organization. (Note – This not applicable to Individual)

12. The GVCS's activities shall not be marketed or offered as linked with the activities of an organization that provides management system consultancy.
13. GVCS shall not state or imply that the certification from GVCS would be simpler, easier, faster or less expensive, if a specified consultancy organization were used or if any consultancy organization claims that if GVCS were used, the certification would be simpler, easier, faster or less expensive. In this case GVCS shall take action to correct inappropriate claims by any consultancy organization.
14. All GVCS personnel, either internal or external, or committees, who could influence the Certification activities, shall not act impartially and shall not allow commercial, financial or other pressure to compromise impartiality.
15. All GVCS shall ensure personnel either internal or external, or committees are aware of the need for impartiality.
16. GVCS shall have an agreement with external auditors and external technical experts to notify the certification body of any existing or prior relationship with any organization they may be assigned to audit.
17. GVCS undertakes take responsibility for all activities outsourced to another body and the individuals that it uses, confirms to impartiality requirement and they are not involved, either directly or through any other employer, with an organization to be audited, in such a way that confidentiality and impartiality could be compromised
18. GVCS shall identify, analyse, evaluate, treat, monitor, and document the risks related to conflict to of interests arising from provision of certification including any conflicts arising from its relationships on an ongoing basis and demonstrate how it mitigate, eliminates or minimizes such threats and document any residual and acceptable risk.
19. GVCS grants the certification based on its independent review of the audit findings and conclusions and any other relevant information provided by the audit team after the audit; and ensures the decision making activities will not affect the objectivity or impartiality of the delivered certification and assessment services.
20. GVCS establishes an impartiality panel to advice on matters affecting confidence in certification processes and to review the impartiality of audit, certification and decision making processes of GVCS; and acts as a counterbalance to any tendency for commercial, or other aspects to prevent objective provision of certification services.