

## **Management declaration of impartiality**

For specific reasons, the top management has committed itself to maintaining impartiality and has derived an impartiality policy in accordance with the requirements of the ISO / IEC 17021 standard for the complete assurance of auditing and decision-making in the context of a certificate issuance. Rules and regulations have been established that ensure implementation and compliance and are constantly monitored so that customers receive a fair, continuous and high quality of service that is always impartial.

## **Our impartiality policy**

### **We observe impartiality as follows:**

- Our activities in the management certification system are based on ethics
- We identify and analyze the possibilities of conflicts of interest
- We look for reasonable handling and solutions in case of conflicts of interest
- We ensure the objectivity of the activities in the management system

There is an independent committee that confirms that the practices, rules and policies of our impartiality process are implemented and followed at all levels of the organization. All interested parties, including employees and affiliates, have responsibility for adherence to impartiality processes and policies. All interested parties have free access to the Chair of the Board of Directors and are encouraged to come forward if they become aware of a threat to our impartiality. Their name and information will be kept confidential, and any corrective action will be reviewed and taken promptly if necessary.

## **Impartiality**

### **We identify and monitor the following areas as potential threats to our impartiality**

- Self-interest - threats emanating from a person or entity acting in its own interest
- Self-verification - threats emanating from a person or entity that self-verifies its work
- Overconfidence - Threats that arise from a person or entity overconfidence rather than seeking audit evidence.
- Intimidation - Threats that emanate from a person or entity making it feel as if they are being coerced into doing something openly or secretly.

## **Conflict of Interest**

**We identify and control the following areas as conflicts of interest.**

- Auditing a system we recently implemented ourselves
- Auditing a system of a family member or friend
- Accepting a personal benefit offered by the organization being audited

## **Disclose disclosable interests**

All employees and affiliates (including all positions) have signed a confidentiality agreement. All employees are committed to devoting time, intellectual ability and energy to the well-being of our company. Specific responsibilities and activities that make up this commitment will vary depending on specific roles, but must be based on an understanding that is acceptable between the individual employee and the company. It will not be tolerated that an individual's actions or decisions made in the course of his or her activities are determined by consideration of personal goals beyond normal aspirations and behavior related to the advancement of professional development. We refer to our business ethics and the Swiss UWG of the relevant passages. Such behavior calls into question the professional objectivity and ethics of the individual and negatively impacts our business. This document provides an opportunity for individuals to record and consider information regarding the potential for a conflict of interest in their own network area. Should such a situation arise and be officially recognized, the individual can be assured that we will take appropriate action.

## **Conflicts of interest of our personnel in connection with other activities**

We promote and encourage our staff and partners to gain greater knowledge of technologies for continuous professional development and to transfer information-related new developments to our customers worldwide. However, when this process offers the potential for a conflict of interest, particularly when the employee's personal benefits supporting the transfer are possible, personnel must not allow other activities to distract from their commitment to our business. A staff member may not assume significant outside management responsibilities. A member of the Impartiality Committee should avoid being in a position where his or her personal interest conflicts with our company.

## We maintain our integrity through

- **Legal** - compliance with all legal and national regulations
- **Accounting** - accurate, reliable, truthful and adequate accounting records that meet the prescribed standards
- **Competition** - honest and fair, without damaging the reputation of our competitors directly or by implication. UWG Clause
- **Confidentiality** - Maintaining the confidentiality of information relating to employees, customers and other interested third parties in accordance with applicable legislation.
- **Conflict of Interest** - Conduct business with the highest standards of integrity and honesty and require employees, agents, freelancers and subcontractors to do likewise.
- **Gifts / Entertainment / Favors** - Acceptance of gifts, entertainment or favors that are legal, ethical or of value and that influence business decisions are not permitted. Gifts, entertainment and favors are never solicited by the Company or its designees. All expenditures for gifts and entertainment will be properly authorized and recorded
- **Respect** - We treat our employees and agents, as well as customers and other third parties, with dignity and respect at all times, and conduct our business activities with the utmost consideration for the environment and the local communities in which we operate
- We place great emphasis on achieving high ethical standards in all areas of our business, based on integrity, trust and honesty
- Our ethical commitment is reviewed annually

## Certification Policy

ATTESTA Swiss Certification Society Ltd. carries out spot checks and controls and knows the importance of impartiality. We control the conflict of interest and ensure the objectivity of our certification activities for management systems around the world. Our work serves to develop and maintain our good image as a globally accredited certification body with compliance to ISO 17021 and the imposed accreditation rules.

- To provide a worldwide certification program in accordance with ISO 17021 that is unbiased and objective for all those who wish to use our service.
- Providing customers with a professional service that benefits their business and meets their expectations
- Valuing our employees who perform audits that meet our clients, regulatory bodies and the requirements we set for them
- Establishing an open exchange of information and facts with organizations and the community about the certification service we provide
- Continuous improvement of the certification service at all levels (CIP)
- Applying sound organizational concepts
- We represent this policy everywhere and constantly to our employees, customers and interested parties

## Sustainability Policy

We are committed to providing services according to customer requirements. We actively consider environmental impacts and potential impacts, including potential risks, while making decisions. We work to minimize environmental footprint and health and safety issues whenever possible. Quality, health, safety and environmental programs are continuously adapted to needs.

**We have created, documented, implemented and continuously maintain an integrated management policy. It expresses the following:**

- corresponds to the scope and nature of its activities
- demonstrates our commitment to quality, environment, health and safety, in accordance with the requirements of the standard
- includes a framework for setting and reviewing goals related to quality, environment, health and safety
- advocates preventing injuries, illnesses, environmental damage and pollution, and taking appropriate measures to monitor, review and continuously improve the integrated management system and its performance
- Includes a commitment to comply with all legal, regulatory and statutory requirements

The Integrated Management Policy is communicated within the organization through internal meetings, it is displayed in key workplace locations, and it is included in employee training. Communication with external parties is via print media and websites.