

Impartiality & Independence Assurance Policy Document



Introduction

Sustainability Assurance Services (SAS) provides assurance services for clients and their stakeholders. To do that, ensuring independence, impartiality, and transparency are crucial.

This policy outlines our commitment to upholding independence and neutrality in our operations. We recognize the critical importance of impartiality and the prevention of undue influence in our assessment and verification processes. We understand that these principles are fundamental to maintaining the trust and credibility of our services.

To ensure the integrity of our services, we implement measures that prioritize independence and neutrality at each stage of our operations. This is done through implementing the following measures.

Regular Audits: Audits are used to evaluate the effectiveness of the measures in place to maintain impartiality and to identify any potential risks. The findings of audits are integrated into the management system to ensure that identified issues are addressed.

Quality Control Review: SAS conducts a quality control (QC) review within its procedures to provide a quality review and to include two levels of independent parties.

Clear Roles and Responsibilities: The reporting lines within the organizational structure are designed to ensure independence and prevent undue influence. Staff will ensure that they are meeting the responsibilities and expectations prescribed by their position to be impartial. Roles and responsibilities are defined as a preventative measure for conflicts of interest and to maintain independence.

Detailed Procedures: The management system and each respective assessment have implemented procedures for the review and validation process to be impartial.

Established Behaviors: An established code of conduct that outlines the expected behavior and standards of impartiality for all employees and contractors will be utilized. Upon onboarding, personnel will undergo training and awareness programs to understand their roles and responsibilities in upholding impartiality and their impartial behavior.

Confidential Reporting: A process for confidential reporting and addressing concerns related to impartiality exists, providing anyone who reports in good faith protection from retaliation. Any concerns or suspicions regarding potential bias or influence shall be promptly reported and addressed, including but not limited to, conflicts of interest and personal relationships that could compromise impartiality. Reporting can be completed through a third-party at <http://www.redflagreporting.com>.

Fair Remuneration Practices: Personnel involved in inspection activities shall be remunerated fairly with clear guidelines and procedures to ensure that remuneration practices do not compromise impartiality. Any remuneration arrangements shall be transparent, fair, and compliant with applicable laws and regulations. We uphold this by not tying any remuneration to the decision composition that reviewers produce.

Policy Review

This policy shall be reviewed annually to ensure its continued relevance and effectiveness. Amendments or updates to this policy shall be communicated to affected employees and contractors.