



IMPARTIALITY POLICY

TQCS International Pty Ltd (TQCSI) and RO TQCSI (USA) LLC are committed to ensuring impartiality in certification decision making and maintaining clear delineation between the executive division of the Company and the auditing and certification division.

No consultancy or training entities, or persons working on behalf of such entities, may have any influence on TQCSI's and TQCSI (USA)'s auditing or certification activities. Risk assessments are undertaken, and respective controls implemented where there may be any potential breach of impartiality, perceived or otherwise.

TQCSI has established an Advisory Board to act in an advisory capacity for certification activities, ensuring impartiality and objectivity, to arbitrate independently in any appeals process ensuring no conflict of interest prevails and to ensure impartiality where there is a need for independent arbitration.

Remuneration of all TQCSI and TQCSI (USA) staff, auditors and technical specialists is divorced from the results of any audit or certification and will not be dependent upon the 'pass or failure' of any client. Nor are there incentives for number of clients or certifications achieved which can impact the certification decision making process.

Financial impartiality is achieved by no one entity having an undue influence on decision making. In particular, limitations are imposed on clients and regional offices to ensure they do not exceed an established percentage of turnover.

TQCSI undertakes regular Impartiality Audits to ensure auditing and certification processes are consistent with the TQCSI procedures and that certification decisions are isolated from any conflict of interest.

TQCSI has implemented procedures to ensure these impartiality processes are implemented and maintained, principally through the Management Manual.

**Stela Tomova
Managing Director
RO TQCSI (USA) LLC
14 February 2021**