

## STATEMENT OF IMPARTIALITY

In order to uphold the integrity and the value of SGS Programs, the Management of SGS ICS Certificadora Ltda. commits itself to a strict implementation of the policies determined in the Manual within the SGS ICS Certificadora Ltda.

In particular, the Management places emphasis on independence, impartiality, competence, confidentiality and professional ethics.

As such, the Management is committed to:

- Safeguard the Professional Ethics;
- Provide the Impartiality of operations through the implementation of an SGS ICS Certificadora Ltda. advisory board/impartiality committee composed of SGS Members and external members from the academic, trade or consumer communities;
- Protect the confidentiality of all information obtained in the course of its certification, validation and verification activities at all levels of the organization, except as required by the law;
- Safeguard the organization against financial and/or other pressures that might influence decisions;
- Ensure, through appropriate procedures and ongoing training programs, that all certification, validation and verification activities are carried out by competent personnel;
- Maintain the certification, validation and verification systems in compliance with the requirements of each relevant accreditation scheme;

Moreover, the Management explicitly undertakes to:

- Maintain strict independence of all certification decisions from other parties involved in the certification process i.e. testing laboratories, inspection and audit bodies, accreditation and standardisation bodies;
- Ensure non-discrimination
- Safeguard unconditional access to services within the field of SGS ICS Certificadora Ltda. operations.
- Ensure that criteria against which certification, validation and verification activities are evaluated are aligned according to the internationally recognized standards or other normative documents
- Assume full responsibility for the decisions regarding the issuance, denial, maintenance, extension or reduction in scope, renewal, suspension, recovery, validation and verification.
- Conduct a Global Annual Review of perceived risks and threats to Impartiality.
- Avoid engaging in activities which may bring conflict of interest to the certification, validation, verification and accreditation process and specifically not to engage in:
  - Provision or promotion of Management System Consultancy
  - Provision of internal audits for certified clients or provision of certification for clients who have performed an internal management system audit for a minimum of two years from the end of the service rendered.
  - Certification of the quality management system of another Certification Body

- Certification of against recognized accreditation standards such as ISO17025 and ISO15189
- Outsourcing of audits to a management system consultancy organization, (this does not preclude the engagement of individuals contracted as auditors)
- any form of marketing of certification services linked with any consulting organization which may be interpreted to imply any form of advantage
- Validate or check a GEE statement where the auditor provided consulting services to the responsible party that supports the GHG statement
- According to resolution IAF2015-14, SGS ICS Certificadora Ltda. as an accredited certification body shall not issue non-accredited certificates for scopes which have an accreditation from an IAF member except in the process of transition to obtain a new accreditation.

Management shall maintain an ongoing process to identify, analyze, evaluate, treat, monitor, and document other risks related to conflict of interests arising from provision of certification, validation and verification.

Barueri, April 19<sup>th</sup> de 2021.

Thiago Doretto