SGS BUSINESS ASSURANCE (BA)

SUPPLY CHAIN SERVICES STATEMENT OF IMPARTIALITY

Note: *This statement is applicable to audit and certification services delivered through SGS Supply Chain Services (SCS) only.

Being impartial, and being perceived to be impartial, is necessary for SGS Supply Chain Services (defined herein as "SGS") to deliver audit and certification services that provide confidence. SGS, its Directors, Managers, Staff and other persons involved in the Audit or Certification Services fully understands the importance of impartiality in undertaking any audit or certification activities.

SGS acknowledges that commercial, financial, or other pressures can pose a risk to impartiality and recognizes that the source of revenue—clients paying for audits and certification services—represents a potential threat. To maintain confidence in our auditing and certification activities, SGS ensures that all decisions are based exclusively on objective evidence of conformity or nonconformity and are never influenced by external interests or parties.

The criteria used by SGS to assess auditees are those defined in applicable international standards, certification schemes, or other normative documents relevant to the scope of certification. Impartiality is safeguarded because audit conclusions and certification decisions are made strictly in accordance with documented requirements and are carried out in a fair, consistent, and non-discriminatory manner.

SGS has several processes and controls to ensure that impartiality is retained. This includes a risk assessment conducted annually and, where required, in relation to specific activities or contracts on impartiality and potential conflict of interest. This is reviewed by the SGS SCS Impartiality and Independence Committee, made up of representatives of various businesses and functions.

The SGS Directors, Managers, Staff and other persons involved in the audit and certification services commit to respect the SGS Code of Integrity and APSCA Code and Standards of Professional Conduct. They receive training on impartiality and clear guidance on how to deal with potential conflict of interests and have to provide a specific declaration about the absence of any conflicts with each job designation. This process is detailed in internal procedures and strictly monitored by the SGS SCS Impartiality and Independence Committee.

Concerns about conflicts of interest or any behaviour by SGS employees that does not live up to this policy should be raised with the local SGS office in the first instance who will acknowledge the complaint and advise next steps for investigation. Alternatively, complaints can be sent to rbsimpartiality@sgs.com for a full investigation and response.