



SGS CERTIFICATION AND BUSINESS ENHANCEMENT (CBE) RESPONSIBLE BUSINESS SERVICES STATEMENT OF IMPARTIALITY

Note: *This statement is applicable to SGS Responsible Business Services audit services only.

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

In particular, SGS recognises that the source of revenue for an auditing company is the client paying for audits, and that this is a potential threat to impartiality. To obtain and maintain confidence, it is essential that SGS decisions are based on objective evidence of conformity or nonconformity, and that any decisions made are not influenced by other interests or by other parties. The criteria against which SGS assesses auditees are those outlined in relevant standards or other normative documents relevant to the function performed. Impartiality is assured since the audit conclusions will be in accordance with documented criteria and will be undertaken in a non-discriminatory manner.

SGS has a number of 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. This is reviewed by the SGS SAS impartiality committee, made up of representatives of various businesses and functions.

The SGS Directors, Managers, Staff and other persons involved in the audit services commit to respect the [SGS Code of Integrity](#) and APSCA Code 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 audit report. This process is detailed in internal procedures and strictly monitored by the SGS SAS Impartiality 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.