



IMPARTIALITY POLICY

STATEMENT OF IMPARTIALITY - PRINCIPLES AND RULES

1. Statement of Principle

This Impartiality Policy confirms that Quay Audit UK Limited (hereafter "Quay"), including its Directors, Top Management, auditors and all other persons involved in certification activities recognises impartiality as a fundamental requirement of credible certification.

Quay is committed to independence, objectivity, and freedom from conflicts of interest in all certification activities, regardless of whether those activities operate within or outside any international multilateral recognition arrangement.

2. Responsibility for Impartiality

Quay accepts full responsibility for managing impartiality within its certification activities. This responsibility is not delegated to external organisations or recognition frameworks.

Top Management retains ultimate accountability for ensuring that certification activities are conducted impartially and that risks to impartiality are effectively controlled.

3. Identification and Management of Threats

Quay maintains documented procedures to identify, analyse, evaluate, and manage actual and potential threats to impartiality arising from its activities, relationships, personnel, and financial arrangements.

Quay shall not undertake certification activities where an unacceptable threat to impartiality exists and cannot be eliminated or adequately mitigated.

4. Unacceptable Threats

Where a relationship, activity, or circumstance creates an unacceptable threat to impartiality, certification shall not be offered or conducted. The applicant or client shall be informed of the decision and the reason for refusal.

5. Mitigation of Impartiality Risks

When potential threats to impartiality are identified, Quay implements proportionate safeguards to eliminate or reduce those threats to an acceptable level. These safeguards are documented and reviewed as part of management oversight.

Common threats to impartiality include, but are not limited to:

- Self-review. Reviewing one's own work
- Self-interest. Financial or personal benefit
- Intimidation. Coercion or fear of losing business
- Familiarity. Excessive closeness to a client

6. Consultancy and Prior Involvement

To safeguard impartiality, personnel who have provided consultancy, management-system implementation support, or internal audit services to an organisation within the previous two years shall not participate in certification activities for that organisation until a minimum period of two years has elapsed.

7. Separation of Audit and Decision-Making

Quay ensures that certification decisions are made by individuals who were not involved in the audit or assessment activities. This separation protects the objectivity of certification outcomes and prevents bias or undue influence.

8. Outsourcing

Quay does not outsource audits or certification decision-making activities. All certification activities are conducted under Quay's direct control and responsibility.

9. Fairness and Non-Discrimination

Quay warrants that certification decisions are made consistently and without discrimination. No differentiation is made on the basis of industry, sector, organisation size, geographic location, or commercial value.

10. Transparency of Certification Status

Where certification is issued outside any international accreditation or multilateral recognition framework, Quay ensures that the scope and status of certification are clearly communicated to clients and certificate holders, so as not to misrepresent recognition, acceptance, or equivalence.