

Declaration of Independence and Impartiality

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1 Declaration of Independence and Impartiality

Cotecna Inspection India Private Limited (“COTECNA India”) understands the importance of impartiality when performing its audit and certification of management systems and product. Professional ethics and compliance with applicable standards and regulations are always protected, without allowing commercial, financial or other pressures that compromise the impartiality of its activities.

The senior management of COTECNA India is committed to impartiality in its audit and certification of management systems and product, giving treatment to any conflict of interest through the identification, analysis, evaluation, monitoring and documentation of possible risks related to conflicts of interest that may arise from the provision of COTECNA India’s services, including any conflict arising from the relationships maintained by COTECNA India.

The COTECNA India senior management ensures that objectivity is maintained in the performance of the audit and certification activities and any residual risk is examined to determine if it is within the acceptable risk level.

Likewise, COTECNA India has established an advisory board (“AB”) whose main objective is to ensure impartiality, including transparency and public perception throughout all the activities related to the certification of management and product systems and resolve any problem about potential conflicts of interest that could arise.

For the identification, analysis, evaluation, treatment, monitoring and documentation of the risks related to conflicts of interest, COTECNA India has the procedure of impartiality analysis, where the method used to carry out this procedure is described. The risk assessment process includes identifying and consulting with appropriate stakeholders, regarding issues that affect impartiality, including transparency and public perception. The consultation of appropriate interested parties is carried out through a group of interested parties, taking place in such a way to maintain a balance, without any undue advantage being given to any individual interest.

The process in question covers all potential threats identified, whether arising from the operations of COTECNA India or the activities of the audit staff of COTECNA India or any other subsidiary of COTECNA India or through any other third party. When a relationship poses an unacceptable threat to impartiality, certification services must not be provided.

In no case shall COTECNA India certify the management system of its subsidiary or any other certification body.

Neither COTECNA India nor any legal entity or any organizational subsidiary offers consulting about management and product systems. COTECNA India further does not provide internal audit services to its certified clients. In case that for some reason internal audits have been carried out on an organization, it will be feasible to carry out the certification of its management system, after two (2) years from the date of procurement of services.

COTECNA India does not contract external audits to a consulting organization in the area of management systems and product, since this constitutes an unacceptable threat to impartiality. This does not apply to people who are hired as auditors.

In no instance, the marketing of certification services shall presume or suggest that COTECNA India maintains any relationship with any company that offers consulting services in the area of management systems and

product or that suggests that the certification process would be simpler, easier, faster or less expensive if COTECNA India was hired or vice versa.

To ensure that there is no conflict of interest, the personnel, including the one in managerial capacity, who has done consulting in management and product systems for a client, will not be used for the execution of audits or other certification activities in the organization in question. In case of having performed consulting services to a client, a minimum term of two (2) years should be considered for the personnel in question to be able to participate in audits.

In case of any threat to impartiality, arising from the actions of other persons or organizations, COTECNA India must take the necessary measures to respond to them.

All COTECNA India personnel, whether internal or external, including the AB, that can influence certification activities, must act impartially and must not allow commercial, financial or other pressures to compromise their performance, impartiality and transparency or affect the perception of it.

COTECNA India periodically requests its staff, both internally and externally, to report any situation of which they have knowledge, which could be considered as a conflict of interest.

COTECNA India registers and uses this information to identify threats to impartiality resulting from the activities of the staff and if there is any doubt, their participation in audits or other certification activities is barred, unless they can demonstrate that they do not have a conflict of interest.

COTECNA group has a compliance program, monitored on a regular basis by external entities such as IFIA and KPMG, referring its principles of action in the code of business ethics and compliance.