



TASNEEF-RINA Business Assurance LLC

IMPARTIALITY POLICY

Document code: TRBA-P-01-01-2021

Effectivity Date: 01 August 2021

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OFFICIAL

 <p>Tasneef تسنيف - رينا لضمان الأمان TASNEEF-RINA Business Assurance</p>	<h2>IMPARTIALITY POLICY</h2>	Effectivity Date: 01 August 2021
		Revision No. 1
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0.2 REVISION HISTORY

Revision No.	Date	Author	Main changes
000	January 15, 2018	Irene Borlongan-Caisip	First Issued
001	August 01, 2021	Irene Borlongan-Caisip	Added 1. Purpose

 <p>تصنيف رينا لضمان الأعمال TASNEEF-RINA Business Assurance</p>	<h2>IMPARTIALITY POLICY</h2>	Effectivity Date: 01 August 2021
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1. PURPOSE

This document shall always be aligned to RINA Policies relevant to the status of the certification body, Shareholders' Partnership Agreement, Memorandum of Association. In particular TRBA will perform only the scope identified in the Shareholders' Partnership Agreement and Memorandum of Association, without consulting that is affecting the status of the certification body. When conflicting, the correspondent RINA rule shall prevail. Impartiality according to RINA rules and other relevant documents, will always be considered as a main reference in every requirement of TRBA policies.

TASNEEF-RINA Business Assurance is the legal entity responsible for certification activities.

TASNEEF-RINA Business Assurance and its managers, staff and sub-contractors, shareholders and related subsidiaries, fully understands the importance of impartiality in undertaking its certification activities. TASNEEF-RINA Business Assurance will therefore ensure that in all its dealings with clients or potential clients all employees or other personnel are and will remain impartial. To ensure that impartiality is maintained, the following principals have been established.

- TASNEEF-RINA Business Assurance certificates are only issued following a review by an independent authorized and competent member of the management team (who has not been involved in the audit) to ensure that no interest shall predominate.
- TASNEEF-RINA Business Assurance does not offer (and has never offered) management system consultancy or any other form of consultancy to companies or individuals.
- TASNEEF-RINA Business Assurance does not offer (and has never offered) an internal audit service to its certified clients.
- TASNEEF-RINA Business Assurance does not own or have any interest (financial or otherwise) in any other company that offers management system consultancy services.
- TASNEEF-RINA Business Assurance does not have (and will not form) any relationships with companies who offer consultancy or other services that can be construed as having an impact on the certification services provided by TASNEEF-RINA Business Assurance.
- Any proposed relationship between TASNEEF-RINA Business Assurance and any other company will undergo a risk assessment by the Committee for Impartiality prior to that relationship being formalized.
 - Any current relationships with companies, organizations and individuals will be risk assessed on a regular basis to ensure that the relationship does not impact upon the impartiality of the certification process.
 - Individuals employed by or otherwise contracted to TASNEEF-RINA Business Assurance are required to document and record their current and past relationships with all companies. Any situation past or present which may present a potential conflict of interest

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is required by TASNEEF-RINA Business Assurance to be declared. TASNEEF-RINA Business Assurance will use the information to identify any threats to impartiality and will not use that individual in any capacity unless they can demonstrate that there is no conflict of interest.

- TASNEEF-RINA Business Assurance will not allocate a member of staff or sub-contractor to a management system audit where any past relationship has existed. Exceptionally and at the discretion of the Technical and Operational directorate SVP or Managers an individual or sub-contractor may be allocated to a management system audit where a past relationship has existed but there has been no relationship for a minimum of 2 years.

- TASNEEF-RINA Business Assurance does not and will not offer any commission, to any individual or company in respect of referrals of clients unless:

1. The terms and conditions of any such referral are clearly established and can be demonstrated that the fee is for a referral and the fact that a commission has been paid will in no way affect the outcome of an audit.

2. A risk assessment (to establish the potential for an unacceptable threat to impartiality) has been carried out on the process through which any such payment is made to an individual or organization (normally a consultant) requesting the commission for referrals.

3. All such payments are documented, recorded, and traceable and accompanied by a purchase order and invoice.

- TASNEEF-RINA Business Assurance does not offer specific training to any company in respect of implementing a particular standard for that company. Any training offered by TASNEEF-RINA BUSINESS ASSURANCE is general in nature and available to all companies or individuals who wish to attend.

- TASNEEF-RINA Business Assurance will ensure that it is not linked or marketed in any way which links it with the activities of a management system consultancy and will take appropriate action should any such link be identified.

- Auditors and others involved in the certification process are not and will not be put under any pressure and will not be influenced in any way to come to a particular conclusion regarding the result of an audit.

TASNEEF-RINA Business Assurance impartiality norms includes following points:

- No outsourcing of Audits to Consultancy Organization of companies to be certified.
- No Referral Fees to be paid to Consultancy Organization.
- Facts based communication to Clients/ Consultancy Organization.
- Adherence to all accreditation and other TASNEEF-RINA Business Assurance Policies.
- Not to carry out any other conflicting services.

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- Not to employ any professional conflicting its ethical policies.
 - Auditors are not allowed to market the services and conduct the audits for the same client.
 - Auditors are not allowed to carry out financial transactions with clients / consultants.
 - Not to carry out business with any consultant inducing pressures to compromise impartiality.
 - All employees of TASNEEF-RINA Business Assurance shall disclose any situation impairing the business ethics.
 - Auditors are not allowed to carry out audits for the client at least for 2 years from the date of relinquishment from their services for the client.
 - Auditor are not allowed to compromise on the audit timing as required as per the accreditation/ TASNEEF-RINA Business Assurance norms.
 - Any auditor is not allowed to conduct the audit for the client for which it has not been approved.
 - Maintain transparency with regard to all information.
 - Auditor shall not divulge any confidential information of the client to any third party without written consent from the client and approval by **General Manager**.
 - Auditor shall not carry any client information with them after the usage period. All client information shall be returned after usage.
 - Utmost care/ verification to be carried out for granting the right scope of certification.
 - To notify any observed unethical practice to management at earliest.
 - Auditors are not allowed to accept any gifts from client / consultant.
 - Auditors are not allowed to conduct audit for the organization where any of its family members/ close relatives are involved at a decision-making position.
- TASNEEF-RINA Business Assurance takes disciplinary actions for any threat or non-adhering to impartiality policies by the Management in consultation with Impartiality Committee. Public Statement (as it appears on TASNEEF-RINA Business Assurance website) TASNEEF-RINA Business Assurance, its Managers, Staff and others involved in the Certification of Organizations fully understand the importance of impartiality in undertaking its Certification Activities. TASNEEF-RINA Business Assurance will therefore ensure that in its dealings with clients or potential clients, all employees or other personnel involved in Certification Activities are and will remain impartial. To ensure that impartiality is both maintained and can be demonstrated, TASNEEF-RINA Business Assurance has identified, and risk assessed all relationships which may result in a conflict of interest or pose a threat to impartiality.