

Impartiality, Confidentiality and Conflict of Interest Policy

AIM Certification Pte Ltd maintains is necessary to deliver Certification / auditing service that provides confidence and being impartial. Impartiality is not only an accreditation requirement for a Certification/auditing body; it is an absolute necessity to maintain the professionalism and credibility of both Certification and Auditing process. It is therefore the objective of AIM Certification to ensure that impartiality is maintained as an integral part of the Certification / Auditing process. AIM Certification Pte Ltd is a self-financed independent organisation, which ensures that it retains its impartiality.

AIM Certification Pte Ltd will not conduct the audits or certification for organizations who report directly to a person or group who also have operational responsibility for AIM Certification Pte Ltd.

The following controls shall be implemented, maintained, and complied with by all auditor to ensure this impartiality policy is maintained throughout the Certification/auditing process.

1. Full-Time Auditor are prohibited from participating in the consultancy or other related activities.
2. When allocated to a particular contract, Auditor shall not disclose or discuss any detail; before or after the Auditing; to any member of staff other than their direct Management, as required by the Secrecy & Non-Disclosure agreement signed on commencement of employment.
3. All associate auditors shall sign the Secrecy & Non-Disclosure Agreement and shall be included on the Potential Conflict List
4. All directly employed Management and Staff are required to declare all financial interests or business activities on commencement and during the period of employment.
5. Certification/auditing of a company in partnership with whom the Auditor provides a direct service is deemed to be an unacceptable threat to impartiality. Should such a partnership develop, a new accredited Certification/auditing body will be sourced to continue the audit.

AIM Certification Pte Ltd recognize that the source of revenue for a Certification/auditing body is the client paying for Certification/auditing, and that this is a potential threat to impartiality. Therefore, AIM Certification Pte Ltd is a self-financed independent organisation, with a number of controls to ensure that impartiality is retained.

To obtain and maintain confidence, it is essential that the Certification/auditing results are based on objective evidence of conformance, and that any decisions made are not influenced by other interests or by other parties. Auditing / Certification result is signed for by a competent Auditor and reviewed by AIM Certification before issuance of certification.

AIM Certification Pte Ltd recognizes that threats to impartiality include the following.

- Self-interest threats arising from a person or body acting in their own interest.
- Self-review threats arising from a person reviewing the work that they have conducted themselves.
- Familiarity (or trust) threats arising from a person becoming too familiar with or too trusting of another, instead of Certification/auditing.
- Intimidation threats arising from a person having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to Managing Director.

Lee Chun Kit, Managing Director

15 September 2023