



Policy governing conflicts of interest and impartiality

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CERTIFYING EXCELLENCE IN ANTI-CORRUPTION COMPLIANCE

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I. Scope of the policy on conflicts of interest

This procedure defines the system used by ETHIC Intelligence for the management of perceived or actual conflicts of interest to ensure impartiality.

II. Conflicts of interest

II.i. Being impartial, or being perceived to be impartial, is necessary for ETHIC Intelligence to deliver certifications that inspire confidence.

II.ii. To obtain and maintain confidence, it is essential that the decisions taken by ETHIC Intelligence be based on objective evidence of conformity (or non-conformity) and that these decisions are not influenced by other interests or by other parties.

II.iii. ETHIC Intelligence management understands the importance of and is committed to impartiality in its certification activities.

II.iv. ETHIC Intelligence management has strong values that are required to be met by all contractors and employees. These values include professionalism, passion, partnership, integrity, innovation and independence.

II.v. Conflicts of interest threaten impartiality. If a relationship creates a threat to impartiality, ETHIC Intelligence shall document and be able to demonstrate how it eliminates or minimizes the threat. This information shall be communicated to ETHIC Intelligence management.

II.vi. Where a relationship poses a threat to impartiality, then certification shall not be provided.

II.vii. ETHIC Intelligence shall not provide management systems consultancy,

internal audits or outsourced internal audits.

II.viii. Auditors or others employed or contracted by ETHIC Intelligence who have provided management systems consultancy shall not be used by ETHIC Intelligence to take part in an audit or any other certification activity if they have been involved in management system consultancy towards the client within two years following the end of consultancy.

II.ix. Auditors or other employees shall reveal any situation known to them that may present them or ETHIC Intelligence with any conflict of interest.

III. Conflict of interest management

The Impartiality Committee

This Committee is composed of the ETHIC Intelligence President, the Compliance Analyst and an external resource Mrs. Blandine Cordier Vice President of Le Cercle de la Compliance. If the employee's/auditor's private interests influence or could influence the impartiality and the objectivity of his or her professional duties and responsibilities, this ad-hoc Committee must exclude the employee/auditor from the decision-making process, then document its decision and put in place measures such as dual controls on the employee's/auditor's decisions.

The quorum of the Impartiality Committee is unanimity. ETHIC Intelligence avoids any predominating interest by this mandatory unanimity between members.

This document is part of the ETHIC Intelligence Conflict of Interest and Impartiality Policy. If you would like more information, feel free to send an e-mail to: contact@ethic-intelligence.com