



Cema International Compliance Services S.A. de C.V.

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IMPARTIALITY AND INTEGRITY POLICY

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1. PURPOSE

Define the guidelines to be followed regarding situations that could lead to a Conflict of Interest.

2. SCOPE

This policy applies to all certification standards in which **Cema International Compliance Services S.A. de C.V.** offers certification services, to all personnel involved in certification activities, and to relevant interested parties.

3. TERMS AND DEFINITIONS

All other applicable terms are defined in Clause 3 of the Integrated Management System Manual.

Auditor: A person who conducts an audit.

Client: An organization or individual responsible before a certification body for ensuring that certification requirements, including product requirements, are met.

Certified Client: An organization whose management system has been certified.

Conflict of Interest: A situation in which an interested party has a personal or organizational interest, either directly or indirectly, that could compromise or interfere with the ability to act impartially in performing their duties in the best interest of the organization.

- **Note 1:** There may be different types of personal interests, such as business, financial, family, professional, religious, or political interests.
- **Note 2:** Organizational interest relates to the interests of an organization or a part of an organization (e.g., a team or department) rather than an individual.

Consulting: involvement in

- a) the design, manufacturing, installation, maintenance, or distribution of a certified product or a product to be certified, or
- b) the design, implementation, operation, or maintenance of a certified process or a process to be certified, or
- c) the design, implementation, delivery, or maintenance of a certified service or a service to be certified.

Management System Consulting: involvement in the establishment, implementation, or maintenance of a management system.

EXAMPLE 1: Preparing or developing manuals or procedures.

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EXAMPLE 2: Advising, providing instructions, or offering specific solutions for the development and implementation of a management system.

Note 1: Organizing training activities and participating as an instructor is not considered consulting as long as, when these courses relate to management systems, products, or audits, they are limited to providing generic information; that is, the instructor should not provide specific solutions to the client.

Note 2: The provision of generic information without specific solutions aimed at improving processes or systems is not considered consulting. This information may include:

- explaining the meaning and intent of certification criteria;
- identifying opportunities for improvement;
- explaining theories, methodologies, techniques, or associated tools;
- sharing non-confidential information on related best practices;
- other management aspects not covered by the audited management system.

Guide: a person designated by the client to assist the audit team.

Imparcialidad: the presence of objectivity

Note 1: Objectivity means that no conflicts of interest exist, or that they are resolved without adversely affecting the subsequent activities of the certification body.

Note 2: Other terms that convey the element of impartiality include: independence, absence of conflicts of interest, absence of bias, lack of prejudice, neutrality, fairness, open-mindedness, disinterest, and balance.

Interested Party: A person or organization that can affect, be affected by, or be perceived as affected by a decision or activity.

- Example: Clients, owners, individuals within an organization, suppliers, banks, legislators, labor unions, partners, or society in general, which may include competitors or pressure groups with opposing interests.

4. POLICY

4.1 DEVELOPMENT

A conflict of interest occurs when a person or group within the organization has a personal interest that could influence the impartiality of their decisions. If not properly addressed, this type of situation can undermine trust, impact decision-making, and expose companies to legal and reputational risks.

Cema International Compliance Services S.A. de C.V. is impartial and is perceived as impartial as a certification body, providing certification that instills confidence in its clients.

To maintain impartiality, the Quality Manager is not responsible for collecting revenue or any financial activities related to audit planning, review, and certification issuance, in order to prevent potential threats to impartiality.

To gain and maintain trust, Cema International Compliance Services S.A. de C.V. ensures that decisions are based on objective evidence of conformity (or non-conformity) obtained, and that these decisions are not influenced by other interests or external parties.

Threats to impartiality are identified as follows;

- **Self-interest threats:** Threats that arise when an individual or Cema International Compliance Services S.A. de C.V. acts in its own interest. A concern related to certification, as a threat to impartiality, is financial self-interest.
- **Self-review threats:** Threats that arise when an individual or Cema International Compliance Services S.A. de C.V. reviews work previously performed by themselves. Auditing the management systems of a client to whom Cema International Compliance Services S.A. de C.V. provided management system consulting would constitute a self-review threat.
- **Familiarity (or trust) threats:** Threats that arise when an individual or Cema International Compliance Services S.A. de C.V. becomes overly familiar with or overly reliant on another person instead of seeking objective audit evidence.
- **Intimidation threats:** Threats that arise when an individual or Cema International Compliance Services S.A. de C.V. perceives coercion, either openly or subtly, such as the threat of being replaced or reported to a supervisor.

All information received by **Cema International Compliance Services S.A. de C.V.**, its personnel, subcontractors, or members of the certification committee (in any format) during the execution of audit activities, other certification activities, or any dealings with an organization for any other reason shall be considered strictly confidential and shall not be disclosed to third parties (unless specified in ISO/IEC 17021-1:2015 and ISO/IEC 17065:2012) without the explicit permission of the organization or individual concerned. The requirement to maintain the confidentiality of any information also extends to any organization that has the legitimate right to audit or assess **Cema International Compliance Services S.A. de C.V.**.

Where **Cema International Compliance Services S.A. de C.V.** is legally required to disclose confidential information to a third party, the affected client or individual will be notified in advance, unless prohibited by law.

However, if it is observed that the organization is acting against legal requirements or engaging in operational practices that pose a danger to personnel, clients, or the environment, **Cema International Compliance Services S.A. de C.V.** reserves the right to immediately report any such incident to the competent authority. Any such notification will only be made with the permission of senior management.

All records at **Cema International Compliance Services S.A. de C.V.** will be securely stored and will only be accessible to authorized personnel, whether in paper format or as password-protected electronic records. Subcontractors will be limited to accessing only the information they produced during an audit. Records will only be made available to organizations that can demonstrate a legitimate (and legal) right to access such records, specifically to accreditation bodies.

All personnel, subcontractors, general directors, and members of the Committee must accept the terms set by **Cema International Compliance Services S.A. de C.V.** and sign a confidentiality agreement. Subcontractors will also sign an agreement that includes their responsibility to maintain confidentiality.

Cema International Compliance Services S.A. de C.V. is the legal entity responsible for certification activities.

Cema International Compliance Services S.A. de C.V. along with its executives, personnel, and subcontractors, is fully aware of the importance of impartiality in carrying out its certification activities. Therefore, **Cema International Compliance Services S.A. de C.V.** will ensure that in all its

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relationships with clients or potential clients, all employees and other personnel remain and continue to be impartial.

To guarantee that impartiality is maintained and can be demonstrated, the following principles have been established.

- At **Cema International Compliance Services S.A. de C.V.** certificates are only issued after a review by an independent, authorized, and competent member of the management team (who was not involved in the audit) to ensure that no conflict of interest prevails.
- **Cema International Compliance Services S.A. de C.V.** does not offer (and has never offered) consulting or any other form of advisory services to companies or individuals.
- **Cema International Compliance Services S.A. de C.V.** does not offer (and has never offered) an internal audit service to its certified clients.
- **Cema International Compliance Services S.A. de C.V.** does not own nor hold any interests (financial or otherwise) in any other company that provides certification services or related consulting services.
- **Cema International Compliance Services S.A. de C.V.** does not maintain (nor will it establish) any relationship with companies that offer consulting services or any other type of service that could be interpreted as having an impact on the certification services provided by the company. Any proposed relationship between the company and any other entity will be subject to a risk assessment by the Impartiality Committee before such a relationship is formalized. All current relationships with companies, organizations, and individuals will undergo periodic risk assessments to ensure that the relationship does not compromise the impartiality of the certification process.
- Individuals employed or contracted by **Cema International Compliance Services S.A. de C.V.** must document and record their current and past relationships with all companies. Any past or present situation that may present a potential conflict of interest is required to be disclosed to **Cema International Compliance Services S.A. de C.V.** **Cema International Compliance Services S.A. de C.V.** will use this information to identify any threats to impartiality and **will not assign that individual to any position unless it can be demonstrated that no conflict of interest exists.**
- **Cema International Compliance Services S.A. de C.V.** will not assign a staff member or subcontractor to an audit where there has been any prior relationship. Exceptionally, and at the discretion of the Certification Manager or Directors, an individual or subcontractor

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may be assigned to an audit where a past relationship existed, provided that no relationship has existed for a minimum of 3 years.

- **Cema International Compliance Services S.A. de C.V.** does not and will not offer any commission ("referral fees" or other incentives) to any individual or legal entity for client referrals, unless:
 - a) The terms and conditions of such referral are clearly established and demonstrable, and it can also be demonstrated that the commission is solely for a referral and that the payment of such commission will in no way affect the outcome of an audit.
 - b) A risk assessment has been conducted to determine the possibility of an unacceptable threat to impartiality regarding the process through which any such payment is made to an individual or organization (typically a consultant) requesting a commission for referrals.
 - c) All such payments are documented, recorded, and tracked, and are accompanied by a purchase order and an invoice.
- **Cema International Compliance Services S.A. de C.V.** does not offer specific training to any company regarding the implementation of a particular standard for that company. Any training provided by the company is of a general nature (open public training) and is available to all companies or individuals wishing to attend.
- **Cema International Compliance Services S.A. de C.V.** will ensure that it is not linked or marketed in any way that associates it with the activities of a management system consultancy or product certification schemes and will take appropriate measures if any such link is identified.
- Auditors and other individuals involved in the certification process are not and will not be subjected to any kind of pressure nor will they be influenced in any way to reach a specific conclusion regarding the outcome of an audit.

Impartiality Standards of Cema International Compliance Services S.A. de C.V.:

- No subcontracting of auditors to consulting organizations.
- No referral fees will be paid to the consulting organization.
- Fact-based communication with clients/consulting organizations.
- Compliance with all accreditation policies and other company policies.
- **Cema International Compliance Services S.A. de C.V.** will not engage in any other conflicting services outside its primary certification activities.
- **Cema International Compliance Services S.A. de C.V.** will not employ any professional who conflicts with its ethical policies or has a questionable background.

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- **Cema International Compliance Services S.A. de C.V.** will not allow any of its Auditors to market services and conduct internal audits or other audits for the same client.
- **Cema International Compliance Services S.A. de C.V.** will not allow any of its Auditors to engage in financial transactions with clients/consultants.
- **Cema International Compliance Services S.A. de C.V.** will not conduct business with any consultant who applies pressure that could compromise impartiality.
- All company employees must disclose any situation that affects business ethics.
- **Cema International Compliance Services S.A. de C.V.** will not allow any Auditor to conduct audits for a client for at least three years from the date they ceased providing services to that client.
- **Cema International Compliance Services S.A. de C.V.** will not allow any auditor to compromise the audit schedule as required by accreditation or standards.
- **Cema International Compliance Services S.A. de C.V.** will not allow any auditor to conduct an audit for a client unless they have been approved for it.
- **Cema International Compliance Services S.A. de C.V.** will maintain transparency regarding all information.
- Auditors will not disclose any confidential client information to third parties without the client's written consent and the approval of the Director.
- Auditors will not retain any client information after the period of use has ended. All client information will be returned after use.
- Maximum attention must be given to verification to ensure the correct certification scope is granted.
- Any unethical practice observed must be reported to management as soon as possible.
- **Cema International Compliance Services S.A. de C.V.** will not allow any of its auditors to accept gifts from the client/consultant.
- **Cema International Compliance Services S.A. de C.V.** will not allow any auditor to conduct audits for an organization where any of their family members or close relatives hold a decision-making position.
- Disciplinary actions for violations of impartiality policies will be taken by management in consultation with the Impartiality Committee.
- To supplement internal resources, **Cema International Compliance Services S.A. de C.V.** employs Associate Auditors (subcontracted) and sometimes maintains working relationships with directors of foreign companies. At no time does **Cema International Compliance Services S.A. de C.V.** subcontract its audits to a consulting organization, outsource its

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certification decisions, or link its marketing activities with consulting. **Cema International Compliance Services S.A. de C.V.** retains full control over all decision-making processes related to granting, maintaining, renewing, extending, reducing, suspending, or withdrawing certification.

- **Cema International Compliance Services S.A. de C.V.** recognizes that the source of income for a certification body is the client who pays for certification, and that this is a potential threat to impartiality. Therefore, **Cema International Compliance Services S.A. de C.V.** is an independent, self-financed organization with a series of controls in place to ensure that impartiality is maintained. To gain and maintain trust, it is essential that the certification decisions of **Cema International Compliance Services S.A. de C.V.** are based on objective evidence of conformity or non-conformity, and that any decision made is not influenced by other interests or external parties.
- Certification decisions are made and signed by a competent system manager who is not responsible for the audit nor part of the audit team. **Cema International Compliance Services S.A. de C.V.** recognizes that threats to impartiality include the following.
 - **Self-interest** threats arising from an individual or organization acting in their own interest.
 - **Self-review** threats that arise when a person reviews work they have performed themselves.
 - **Familiarity** (or trust) threats that occur when a person becomes too familiar with or overly trusts another, rather than seeking audit evidence.
 - **Intimidation** threats arising from an individual's perception of being openly or secretly coerced, such as the threat of being replaced or reported to a supervisor.

[Public Statement \(as it appears in Cema International Compliance Services S.A. de C.V.\)](#)

Cema International Compliance Services S.A. de C.V. its senior management, managers, staff, and other individuals involved in the certification of the management system are fully aware of the importance of impartiality in carrying out their certification activities.

Therefore, the company will ensure that, in its relationships with clients or potential clients, all employees or other personnel involved in certification activities are, and remain, impartial.

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To ensure that impartiality is maintained and can be demonstrated, **Cema International Compliance Services S.A. de C.V.** has identified and assessed the risk of all relationships that could lead to a conflict of interest or pose a threat to impartiality.

5. REFERENCES

- ISO/DIS 37009:2024: Conflicto de intereses en las organizaciones - Directrices
- Regulaciones generales de PrimusGFS V3.2
- Reglamento general GLOBALG.A.P.
- ISO/IEC 17021-1:2015 — Evaluación de la conformidad — Requisitos para los organismos que realizan la auditoría y la certificación de sistemas de gestión — Parte 1: Requisitos
- ISO/IEC 17021-3:2017 — Evaluación de la conformidad — Requisitos para los organismos que realizan la auditoría y la certificación de sistemas de gestión — Parte 3: Requisitos de competencia para la auditoría y la certificación de sistemas de gestión de la calidad
- ISO/IEC TS 17023:2013 — Evaluación de la conformidad — Directrices para determinar la duración de las auditorías de certificación de sistemas de gestión
- ISO/IEC 17065:2012 — Evaluación de la conformidad — Requisitos para organismos que certifican productos, procesos y servicios
- ISO 19011:2018 — Directrices para la auditoría de los sistemas de gestión
- GLOBALG.A.P. Reglamento General — Parte III - Reglas para la Acreditación y los Organismos de Certificación
- BRC 004: Requirements for Certification Bodies Offering Certification Against the Criteria of the BRCGS
- ISO 31000:2018 — Gestión del riesgo — Directrices
- ISO/DIS 37009:2024: Conflicto de intereses en las organizaciones - Guía

6. RECORDS

6.1 FOR-SGI-31 - Sworn Declaration Auditor – Client

6.1 FOR-SGI-32 – Declaration of Conflicts of Interest

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