

ACME CERTIFICATION PVT. LTD.

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ACPL its Directors, staff and others involved in the certification process understand the importance of risks associated to impartiality. ACPL will identify and assess risks in all relationships which may result in a conflict of interest or pose a threat to impartiality. Threats to impartiality include, but are not limited to, the following:

- a) Self-interest threats: threats that arise from a person or body acting in their own interest. A concern related to certification, as a threat to impartiality, is financial self-interest.
- b) Self-review threats: threats that arise from a person or body reviewing the work done by themselves. Auditing the management systems of a client to whom the certification body provided management systems consultancy would be a self-review threat.
- c) Familiarity (or trust) threats: threats that arise from a person or body being too familiar with or trusting of another person instead of seeking audit evidence.
- d) Intimidation threats: threats that arise from a person or body having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to a supervisor.
- e) Financial threats: the source of revenue for a certification body can be a threat to impartiality
- f) Subjectivity threats: threats that arise when personal bias overrules objective evidence

ACPL aims to inspire confidence in its certification to its clients and the public at large by:

- Being impartial.
- Employing competent personnel,
- Being responsive to complaints,
- Being open,
- Providing access to relevant information gathered,
- Fairness,
- Transparency of processes, and
- Maintaining confidentiality.
- Establishing an independent committee for safeguarding impartiality (Management Impartiality Committee).

(Ravi Bhushan Singh)
Director

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