	<b>GULF TEST SAFETY CONSULTANCIES</b> <b>QUALITY MANAGEMENT SYSTEM</b> <b>Impartiality Policy</b>		
	<b>Document No: GTS-MSC-POL-03</b>	<b>Revision No.</b>	<b>00</b>
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	<b>Uncontrolled Document if printed</b>	<b>Page No.</b>	<b>1 of 2</b>

## Impartiality Policy

Gulf Test Safety Consultancies is the legal entity responsible for certification activities; reference to Gulf Test in this Policy and Public Statement refers to this legal entity.

Gulf Test, aims to give confidence to its certified organisations that they meet a set of standards and in turn, the organisation's customers / consumers can have confidence that they are receiving a quality service or product. Among the principles for inspiring confidence are independence, impartiality and competence both in actions and appearance.

Gulf Test will, through the structure of the organisation, its policies, processes and training, demonstrate how it deals with the risks related to conflicts of interests, the pressures and other factors that can compromise or can reasonably be expected to compromise an auditor's or decision makers' objectivity.

All these factors may arise from a wide variety of activities, relationships, and other circumstances as well as from various personal qualities and characteristics of auditors or decision makers that may be sources of bias.

Threats to auditor or decision maker impartiality are sources of potential bias that may compromise, or may reasonably be expected to compromise an auditor's or decision makers' objectivity and attitude to make unbiased audit observations, recommendations, audit conclusions or compliance decisions.


To prevent such occurrences of auditor or decision maker compromise, Gulf Test will identify, analyse, evaluate, treat, monitor and document these risks. To achieve an acceptable level of risk, the organisation will use documented, monitored, reviewed and evaluated risk management strategies to demonstrate the elimination or minimisation of any potential bias.

In order to understand the nature of any threats and their potential impact on auditor or decision maker impartiality, the organisation will identify the types of threats posed by specific activities, relationships or other circumstances. The organisation will continually review impartiality risk through established management and risk review processes.

Gulf Test will have safeguards in place that mitigate or eliminate threats to auditor impartiality. These safeguards will include prohibitions, restrictions, disclosures, policies, procedures, practices, standards, rules, institutional arrangements, and environmental conditions. These safeguards will be regularly reviewed in management and risk reviews to ensure their continuing applicability.

Impartiality safeguards in the Gulf Test management system includes:

- Maintaining environmental safeguards for auditors and decision makers;
- Maintaining a culture that stresses the expectation that auditors and decision makers will act in the wider interest and the importance of good audits and auditor impartiality;
- Maintaining a professional learning environment that supports behaviour of all personnel that is consistent

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<b>Uncontrolled Document if printed</b>	<b>Page No.</b>	<b>2 of 2</b>	

with auditor and decision maker impartiality;

- Requiring auditing and decision-making personnel to sign and adhere to a code of ethics and code of conduct including rules relating to impartiality;
- Management systems that include policies, procedures, and practices directly related to maintaining auditor and decision maker impartiality;
- Dialogue with relevant interested parties on the perception of impartiality and any feedback they may give;
- Maintaining other policies, procedures, and practices, such as those concerning the rotation of staff, internal audit, and requirements for internal consultation on technical issues;
- Employee and contractor hiring, training, promotion, retention, and reward policies, procedures, and practices that emphasize the importance of auditor and decision maker impartiality, the potential threats posed by various circumstances that auditors working for Gulf Test may face, and the need for auditors and decision makers to evaluate their impartiality with respect to a specific client after considering all safeguards in place to mitigate or eliminate those threats.
- Outsourced procurement of auditors and decision makers will be further protected for risk of impartiality by placing it within a process structure for declaration of any pecuniary interest to guarantee that the safeguards required are implemented. This part of the organisation's structure will ensure that the organisation can demonstrate its impartiality to informed and disinterested third parties.



  
 Irshad Ahamad Shaik  
 Managing Director