



## 1. Policy Statement

At W3 Solutionz FZE, impartiality is a fundamental principle that underpins the credibility, integrity and global acceptance of our certification services. Certification is a matter of public trust; therefore, all certification activities are conducted with independence, objectivity, competence, confidentiality and transparency. W3 Solutionz is committed to ensuring that all certification decisions are based solely on objective evidence of conformity and are free from undue influence, commercial pressure, conflict of interest, personal interest or inappropriate relationship influence. W3 maintains defined controls to separate certification decisions from any permitted non-certification services, including training, second-party audits, information security support, ESG/sustainability services, product certification support, business advisory or other professional services. No client, consultant, partner, trainer, auditor, manager, salesperson, committee member or external organization may influence a certification outcome except through objective evidence, defined certification procedures and competent independent review.

## 2. Purpose

This policy outlines W3's process for managing risks to impartiality in its services. The policy establishes mandatory rules for preventing conflicts between certification and non-certification activities and provides confidence to clients, accreditation bodies, regulators, scheme owners, certified organizations and the public.

## 3. Scope of Application

This policy applies to all W3 Solutionz activities and to all persons acting for or on behalf of W3, including directors, managers, employees, auditors, technical experts, trainers, consultants, subcontractors, committee members, business development personnel, representatives, agents, branches, franchise/affiliate resources where applicable, and outsourced service providers involved in certification-related activities.

The policy applies to these service categories:

- Management system certification services and related certification activities.
- Product, process or service certification where offered within W3 approved scope or scheme arrangements.
- Training and W3 Academy programs, including awareness, implementation, internal auditor, lead auditor, IOSH, Exemplar Global, IRCA-aligned or similar courses.
- Second-party auditing, supplier audits, internal audits, gap assessments and custom audit programs.
- Information security services including risk assessment, business continuity, incident response, privacy support, PCI DSS support and related audit-readiness activities.
- ESG and sustainability services including ESG strategy/reporting, carbon footprint assessment, net-zero strategy, circular economy models, SDG alignment and sustainability capacity building.
- Business advisory, strategy, organizational resilience, leadership, culture, digital transformation and performance-improvement services.

## 4. Reference Requirements and Principles

W3 maintains this policy in alignment with applicable accreditation, scheme and regulatory requirements, including ISO/IEC 17021-1 for management system certification bodies, ISO/IEC 17065 for product/process/service certification where applicable, ISO/IEC 17024 for certification of persons where applicable, IAF mandatory documents, IAS requirements, relevant scheme-owner rules and W3 controlled management system procedures. Where a scheme rule, accreditation requirement or law is stricter than this policy, the stricter requirement shall apply.

## 5. Key Definitions

Term	Definition
<b>Impartiality</b>	Actual and perceived presence of objectivity, independence and freedom from conflicts that could influence certification activities.
<b>Certification activity</b>	Any activity related to application review, audit planning, audit performance, technical review, certification decision, surveillance, recertification, certificate issue, suspension, withdrawal, scope change or complaint/appeal handling.



<b>Consultancy</b>	Participation in designing, implementing, maintaining or materially advising on a client management system, product, process, service, ESG program, information security control environment or competence scheme in a way that could later be subject to W3 certification or assurance.
<b>Training</b>	Knowledge-transfer activity. General/public training is permissible when not client-specific implementation consultancy. Client-specific implementation training may be consultancy and must be controlled as such.
<b>Internal audit</b>	An audit performed on behalf of an organization to evaluate its own management system or processes. When performed by W3 for a client, it creates a significant impartiality risk for any later W3 certification of the same system.
<b>Gap assessment</b>	A non-certification review to identify gaps against requirements. If it includes prescriptive implementation advice or serves as internal audit evidence, it shall be treated as consultancy/internal audit risk.
<b>Conflict of interest</b>	A situation where personal, financial, commercial, professional or organizational relationships could affect, or be perceived to affect, objectivity.

## 6. Policy Commitments

1. Certification decisions shall be based solely on objective evidence, technical review and compliance with applicable certification requirements.
2. Audit personnel shall not make certification decisions for the same client and certification scope they audited.
3. Certification decisions shall not be outsourced. W3 retains full responsibility for granting, refusing, maintaining, renewing, extending, reducing, suspending or withdrawing certification.
4. W3 shall not provide management system consultancy to certified clients or certification applicants where such consultancy would compromise impartiality.
5. W3 shall not provide internal audits to its certified clients for the same management system scope. If W3 has provided internal audits or equivalent services to an organization, W3 shall not certify the same management system for a minimum of two years after completion of the internal audit, or longer where required by scheme/accreditation rules.
6. Where a client has received management system consultancy from W3, a related W3 entity, or a body/person with a relationship that creates an unacceptable threat, W3 shall not certify the same management system for a minimum of two years following the end of the consultancy, or longer where required.
7. Training shall not be sold, delivered or promoted as a route to guaranteed certification. Attendance at W3 training shall not be a condition for certification and shall not influence certification decisions.
8. ESG, sustainability, information security, business advisory and second-party audit services shall be evaluated for conflicts before W3 accepts any certification work for the same client, scope or system.
9. Product certification activities shall not be performed where W3 has designed, developed, manufactured, installed, maintained, supplied or consulted on the product, process or service subject to certification in a manner that compromises impartiality.
10. Personnel certification activities, if applicable, shall be separated from training delivery and shall ensure fair, valid, reliable and impartial assessment. Training certificates shall not be misrepresented as independent personnel certification unless operated under an applicable certification-of-persons scheme.
11. No referral fee, commission, consultant relationship or commercial incentive shall be allowed to influence audit allocation, audit duration, findings, technical review or certification decisions.
12. All personnel and committee members shall disclose actual or potential conflicts of interest before participating in certification-related activities.
13. Any identified threat to impartiality shall be eliminated or reduced to an acceptable level, documented, monitored and reviewed. If an unacceptable threat cannot be mitigated, W3 shall decline, suspend or discontinue the affected activity.
14. Stakeholders may raise impartiality concerns without retaliation. Concerns shall be reviewed confidentially and escalated where appropriate to the Impartiality Committee.



**7. Service-Specific Rules and Safeguards**

Service	Rule	Minimum safeguards
<b>Certification services</b>	Permitted only within W3 approved scope and controlled process.	<ul style="list-style-type: none"> <li>- Pre-contract conflict screening</li> <li>- Independent audit planning and technical review</li> <li>- Decision-maker independent from audit team and consultancy</li> <li>- - No guarantee of certification outcome</li> </ul>
<b>Training/ Academy</b>	Permitted as general competence-building; restricted when client-specific implementation advice is requested.	<ul style="list-style-type: none"> <li>- Training attendance not required for certification</li> <li>- No client-specific manuals/procedures/templates positioned as implementation of the certified system</li> <li>- Trainer conflict declaration before certification involvement</li> <li>- - Marketing disclaimer on all training pages</li> </ul>
<b>Second-party audits</b>	Permitted as non-certification services; high risk when they resemble internal audits/gap assessments for future W3 certification clients.	<ul style="list-style-type: none"> <li>- Contract must state non-certification nature</li> <li>- Certification team conflict screen</li> <li>- Minimum two-year exclusion where internal audit/consultancy applies</li> <li>- - No audit findings used as substitute for certification audit evidence</li> </ul>
<b>Information security services</b>	Risk assessment, policy development, implementation support, incident response or PCI DSS support may create consultancy risk.	<ul style="list-style-type: none"> <li>- Pre-engagement classification as advisory/audit/certification</li> <li>- No later certification of same ISMS/PIMS/BCMS within restricted period if W3 implemented or materially advised controls</li> <li>- Separate personnel and records</li> <li>- - No guarantee of ISO 27001/27701/22301 outcome</li> </ul>
<b>ESG and sustainability</b>	Strategy, reporting, carbon footprint and net-zero support may be advisory; assurance/certification must be independent.	<ul style="list-style-type: none"> <li>- No certification/verification of W3-prepared reports, claims or calculations unless independence is demonstrably preserved by scheme rules</li> <li>- Separate advisory and assurance resources</li> <li>- Conflict review for ISO 14001, ISO 50001, ISO 14064/14068-related scopes</li> <li>- - Transparent proposal wording</li> </ul>
<b>Product certification</b>	Permitted when W3 is independent from product design, manufacture, supply, installation and maintenance.	<ul style="list-style-type: none"> <li>- Scheme-based decision process</li> <li>- No product design or regulatory documentation creation for products W3 certifies</li> <li>- Technical reviewer independence</li> <li>- - Controlled use of marks and certificates</li> </ul>
<b>Business advisory</b>	Permitted only where it does not design or maintain a system, product, process or service that W3 certifies.	<ul style="list-style-type: none"> <li>- Sales and delivery conflict screen</li> <li>- No bundled advisory + certification guarantee offers</li> <li>- Separate contract and deliverables</li> <li>- - Committee review of complex cases</li> </ul>



## **8. Impartiality Risk Management Process**

W3 shall operate a documented risk-based process for identifying and controlling impartiality threats. Risks shall be assessed at minimum during service design, enquiry review, proposal approval, contract review, auditor allocation, technical review, certification decision, complaint/appeal handling, committee review, internal audit and management review.

- Identify actual and perceived risks, including ownership, governance, related entities, financial dependency, consultant relationships, personnel history, prior employment, training/advisory delivery, internal audits, second-party audits, subcontractor activities, market pressures and referral arrangements.
- Evaluate risk using defined severity, likelihood and detectability criteria.
- Mitigate or eliminate threats through personnel exclusion, decision separation, contract refusal, cooling-off periods, independent technical review, committee review or withdrawal from an activity.
- Document residual risk and approval by competent authorities.
- Review risks periodically through the Impartiality Committee and management review.

## **9. Conflict-of-Interest Declarations**

All personnel involved in certification-related activities shall complete conflict declarations at onboarding, annually and before assignment to each client or committee review. Declarations shall include prior employment, consultancy, training, internal audits, family/personal relationships, financial interests, gifts/hospitality, subcontractor relationships and any relationship that could create actual or perceived bias.

Personnel with conflicts shall be excluded from the relevant certification activity unless the conflict is demonstrably eliminated or reduced to an acceptable level and formally approved. Personnel who provided consultancy or internal audits to a client shall not participate in audit, review or certification decision activities for the same client and scope within the applicable cooling-off period.

## **10. Certification Decision Independence**

Certification decisions shall be made by authorized competent personnel who are independent from the audit process for the same client. Decision-makers shall have access to complete audit records, nonconformity closure evidence, technical review outputs and applicable scheme requirements. Decision-makers shall not be influenced by sales, client relationship management, auditor preference, financial considerations, training/advisory activity or external consultant pressure.

## **11. Impartiality Committee**

W3 shall maintain an Impartiality Committee or equivalent mechanism with balanced representation of interested parties. No single interest shall predominate. The committee shall review impartiality risks, relationships, trends, complaints, service conflicts, marketing claims, corrective actions and the effectiveness of safeguards.

The committee has authority to challenge management actions, require additional safeguards, request records, escalate matters to top management and recommend suspension or refusal of activities where impartiality may be compromised.

## **12. Commercial, Financial and Referral Controls**

W3 recognizes that financial relationships with clients may create potential risks to impartiality. W3 should monitor revenue concentration, sales incentives, commission structures, referral arrangements, consultant relationships and major-client pressure. No employee, auditor, trainer, consultant, representative or agent may promise certification, reduce audit rigor, influence findings or imply preferential treatment due to commercial considerations.

## **13. Marketing, Website and Proposal Controls**

All public communications, proposals, training brochures, ESG/advisory materials, academy pages, partner announcements and social-media posts shall be reviewed to ensure they do not imply that consultancy, training, internal audits, gap assessments or advisory services are linked to, required for, or guarantee certification.

- Prohibited: "We implement and certify your ISO system."
- Prohibited: "Guaranteed certification after training or consultancy."
- Prohibited: "Internal audit and certification package for the same system."
- Prohibited: "Use our consultant to make certification faster/easier."
- Prohibited: "Certification outcome assured through W3 advisory support."



#### **14. Complaints, Appeals and Impartiality Concerns**

Complaints, appeals and impartiality concerns shall be handled through documented procedures that protect confidentiality, independence and fairness. Individuals involved in the subject of a complaint, appeal or concern shall not decide the outcome. Good-faith reporting of impartiality concerns shall not result in retaliation.

#### **15. Outsourcing and External Resources**

W3 may use external auditors, technical experts, trainers or subcontracted resources where permitted, but W3 retains responsibility for certification activities and decisions. External resources shall meet competence requirements, sign confidentiality and impartiality commitments, disclose conflicts and comply with W3 impartiality controls. W3 should not outsource audits to management-system consultancy organizations where doing so creates an unacceptable impartiality threat.

#### **16. Records and Monitoring**

W3 shall maintain records of impartiality risk assessments, conflict declarations, committee minutes, service classifications, contract reviews, personnel exclusions, cooling-off decisions, complaint/appeal outcomes, marketing reviews, referrals, corrective actions and management review inputs. Records shall be retained in accordance with W3 document and record-control procedures and applicable accreditation or scheme requirements.

#### **17. Review and Approval**

This policy shall be reviewed at least annually and whenever there are significant changes to W3 services, accredited scope, ownership, legal structure, accreditation requirements, scheme rules, partnerships, market activities or impartiality risks. The policy should be approved by top management and made publicly available.

#### **18. Public Policy Statement**

W3 Solutionz FZE is committed to safeguarding impartiality in all certification activities. Certification decisions are made independently and solely on objective evidence of conformity. Training, advisory, second-party auditing, ESG/sustainability, information security or other professional services do not influence certification outcomes. Where a conflict of interest may arise, W3 applies documented risk controls, personnel exclusions, cooling-off periods and impartiality committee oversight to protect the credibility of certification.