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**POLICY & DECLARATION OF
IMPARTIALITY, INDEPENDENCE &
OBJECTIVITY | PO-COR-01**



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Policy & Declaration

IMPARTIALITY, INDEPENDENCE, OBJECTIVITY | PO-COR-01

Version No.: 01 | Date: 01/02/2025

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1. Purpose of the Policy

The fundamental purpose of this policy is to ensure that all conformity assessment activities carried out by ASCEND are carried out with absolute impartiality, objectivity, and freedom from any type of undue pressure or influence, whether internal or external.

This policy establishes the principles and mechanisms necessary to ensure that all decisions, opinions, recommendations, or conclusions arising from conformity assessment processes are based exclusively on technical criteria, professional competence, proven performance, and objective evidence. Any interference motivated by prejudice, bias, or personal, commercial,

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financial, or other interests that could compromise the independence of professional judgment is expressly prohibited.

ASCEND is committed to ensuring that all of its assessment and certification activities are carried out in full compliance with the principles and requirements of impartiality established in the international standards that govern its operation, including but not limited to:

- **ISO/IEC 17021-1**– Requirements for organizations that perform auditing and certification of management systems.
- **ISO/IEC 17065**– Requirements for organizations that certify products, processes and services.
- **ISO/IEC 17029**– Conformity assessment – General requirements for validation and verification bodies.
- **ISO/IEC 17024**– Requirements for organizations that certify people.

This commitment constitutes one of the fundamental pillars of ASCEND's credibility, trust, and recognition as a certification body, and applies to all persons, entities, and processes directly or indirectly involved in its conformity assessment activities.

2. Scope and applicability

This Impartiality Policy applies without exception to all persons and entities involved in or acting on behalf of ASCEND. This includes, but is not limited to:

- Members of corporate governance bodies, such as owners, board members, senior management, members of steering committees and functional management;
- Permanent and temporary collaborators, regardless of their role, contractual type or geographical location;
- Members of advisory, technical or impartiality committees, as well as any other formal support, decision-making or control body;
- Business partners and related third parties that carry out activities on behalf of or representing ASCEND.

Business partners shall be understood to include, but are not limited to, affiliates, subsidiaries, franchisees, licensees, representatives, suppliers, agents, independent evaluators, independent technical decision-makers, and other external parties with which ASCEND maintains contractual or collaborative relationships for the provision of its services.

Likewise, this policy will be mandatory for all internal bodies, committees, or commissions, including those with executive, technical, evaluation, review, decision-making, or oversight functions, that are part of ASCEND's organizational or functional structure, whether permanent or ad hoc.

Finally, ASCEND encourages its clients, stakeholders and other organizations with which it regularly interacts, even if they are not part of its formal structure, to observe the principles set forth in this Policy, and to do everything possible to promote compliance within the entities from which they act or represent ASCEND directly or indirectly.

3. Commitment to Impartiality

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ASCEND's Board of Directors and Senior Management are fully committed to ensuring that all conformity assessment activities are conducted with the highest standards of impartiality, independence, and objectivity. Under this principle, the organization adopts a policy of prohibition and zero tolerance toward any conduct that could compromise these core values.

ASCEND recognizes and is aware that the credibility and trust in its processes depend on its ability to act with transparency and fairness in all its operations. As a conformity assessment body, its reputation is a fundamental asset, and any violation of the principles of impartiality, independence, and objectivity has significant and direct implications and consequences for the integrity of the business and its sustainability.

ASCEND is firmly committed to conducting all conformity assessment activities with complete impartiality, independence, and objectivity. This entails eliminating any type of influence or pressure, regardless of its nature, that could compromise the decision-making process and related processes.

ASCEND understands the importance of maintaining the trust of all stakeholders, including accreditation bodies, clients, and society at large, by ensuring the integrity, credibility, and rigor of its conformity assessment processes.

The Board of Directors and Senior Management of ASCEND declare that they know, understand, accept, and apply all impartiality requirements related to conformity assessment, while assuming full responsibility for their faithful compliance.

ASCEND also confirms that it has the necessary authority to be responsible for compliance throughout the organization, as well as over the parties with which it maintains relations, and has the ability to take the necessary actions to safeguard the independence, impartiality, objectivity, and integrity of all its operations.

ASCEND systematically implements standardized criteria and procedures to evaluate and subsequently decide on the conformity assessment of its clients' processes, products, and management systems. It thoroughly analyzes all links and relationships, as well as any conflicts of interest (real or potential) that may exist during the activity, with the ultimate goal of ensuring impartial, transparent, and consistent performance with the highest standards of integrity.

In line with this policy, ASCEND has established an Impartiality Risk Management Program, which is implemented, maintained, and continually improved with the support of the Impartiality Committee, which operates within the organization's Board of Directors.

This Program includes Declarations, Policies, Procedures, and other internal documents that define and establish systematic practices, relevant roles, authorities, and responsibilities; it also incorporates effective risk identification, mitigation, and control mechanisms, along with performance evaluation control methods to ensure their effectiveness.

Through rigorous impartiality management, ASCEND ensures that no commercial, financial, moral, political, or other influences or pressures will compromise its processes, thus preserving the integrity, objectivity, and credibility of its conformity assessment activities.

4. Culture of Impartiality

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ASCEND, through its senior management, decision-making roles, and internal policies, promotes a professional environment and organizational culture that ensure the impartial, independent, objective, and ethical conduct of all its personnel. This is reflected in the promotion of assessor independence and the integrity of all conformity assessment processes.

To reinforce these principles, clear incentives are established, aligned with the company's organizational culture, ensuring the ethical conduct and performance of all employees and members of the corporate governance system are continuously monitored and evaluated, strengthening trust and transparency in operations.

ASCEND assumes the commitment and responsibility to provide ongoing and updated training to all its staff, ensuring their training and awareness of the implications of this policy and the associated risks, to adequately safeguard impartiality.

ASCEND recognizes its role in the national and international conformity assessment infrastructure and therefore takes a proactive stance in promoting the principles of impartiality, independence, and objectivity among all stakeholders, supporting initiatives that reinforce these values and denouncing any actions that undermine the credibility and transparency of the conformity assessment chain, ensuring that such reports are made without fear of retaliation.

5. Assessment of risks to impartiality

ASCEND applies a systematic approach to identify, assess, and mitigate risks that could compromise impartiality in its certification and conformity assessment processes. This risk assessment is a continuous and structured process that ensures the integrity of the audits and certifications granted.

As part of this analysis, various circumstances that could affect the objectivity and independence of the process are considered, including, but not limited to:

1. Conflicts of interest (personal, financial, institutional or other)

Risks arising from relationships that compromise objectivity:

- Close financial relationship between the certification body and the audited organization.
- Interdependence between the certifying body and the audited entity (for example, being both a supplier and a client at the same time).
- Personal or family relationships between the auditor and employees of the audited organization.
- Auditors who have previous employment relationships with the audited organization (former employees).
- Decisions influenced by external interests or the need to maintain a relationship with an important client.
- Institutional interests that could influence the outcome of the audit (associations or power groups).
- Interests of shareholders or financial groups that could exert pressure on the certification body to favor certain clients.
- Lobbying by sectors or companies with particular interests.

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2. Prior or improper consulting

Risks related to previous participation in implementation or assistance:

- Pre-consulting or implementation services for management systems provided by the conformity assessment body to the same organization.
 - Internal auditors or those who have worked on the design and implementation of the audited management system.
-

3. External pressure, coercion or undue incentives

Risks linked to pressures or benefits offered:

- Threats or coercion by the audited organization to soften findings.
 - Proposals for agreements or incentives to obtain favorable results.
 - Promises of future certification or audit contracts.
 - Political or governmental pressure on the certification body.
-

4. Economic or commercial factors that affect impartiality

Risks associated with business pressures or financial sustainability:

- The organization is financially dependent on a few clients or a single industry.
 - Excessive discounts or competitive prices that encourage less rigorous audits.
 - Low audit quality due to pressure to offer lower rates.
 - Excessive price cuts to win customers.
 - Cost reduction leading to lower resource allocation.
 - Organizational policies that favor speed or profitability over rigor.
 - Lack of administrative independence within the certification body.
-

5. Technical competence and suitability of personnel

Risks related to staff training, experience and judgment:

- Lack of adequate training in the specific industry or management system.
 - Auditor's inexperience in identifying failures or non-conformities.
 - Auditors who do not fully understand the importance of impartiality or ethics.
 - Lack of ongoing training programs on impartiality and risks.
 - New auditor without sufficient context about the audited organization.
 - Insecurity in the auditor's contract that could affect his or her judgment.
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6. Weaknesses of the audit and certification process

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Risks linked to failures in the execution or depth of the process:

- The risks inherent to the system or the organization are not appropriately assessed.
- Superficial audits due to lack of time, resources or focus.
- Lack of continuity in the assigned auditors.
- Rushed or time-sensitive audits.
- Superficial follow-up audits that do not adequately verify.
- Lack of periodic audits or effective follow-up.

7. Deficiencies in decision-making processes and transparency

Risks related to lack of controls, review or clarity:

- Lack of an independent review process for reports before they are issued.
- Opaque processes in certification decision-making.
- Lack of access to information about how decisions are made.
- Ambiguous or unclear rules that allow for subjective criteria.
- Inconsistencies in certification criteria between auditors or organizations.

8. Organizational culture and ethics

Risks arising from institutional permissiveness or lack of consequences:

- Tolerance of unethical behavior that compromises impartiality.
- Absence of clear sanctions for auditors or employees who violate principles of impartiality.

6. Independence and Transparency

ASCEND ensures that all decisions related to conformity assessment processes are made by qualified and competent personnel, free from any external or internal influence or pressure. The process will be transparent and accessible to all interested parties, allowing access to information on procedures and conformity criteria without compromising the confidentiality of this information. All appeal mechanisms will be available for reviewing the decisions made.

ASCEND is funded solely by its own funds (shareholders) and derived from conformity assessment services exclusively. We do not receive funding or financial support from any external source, nor do we have financial ties to the organizations we certify or assess, nor to any interested party that could influence the assessment, decision, or issuance of our certifications or attestations of conformity.

We ensure that the income derived from our activities does not in any way affect the quality or rigor of audits and any conformity assessment activities, avoiding any financial relationship that could influence the results or the issuance of certificates, declarations of conformity, and all types of attestations.

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ASCEND conducts ongoing analysis and evaluation of the composition of its operating revenues to identify risks to impartiality arising from the concentration of revenues in a few clients or other situations that may increase risks.

This analysis is presented in an annual financial impartiality assessment report, which:

- Includes all the structured analyses presented in the following table.
- It is presented to the Impartiality Committee and to the Management.
- Defines alert thresholds and mitigation recommendations.

Analysis Dimension	Key Indicator	Suggested Alert Threshold	Recommended Action
Concentration by customer	% of revenue per customer	>15% on a single customer	Evaluate client independence and rotate auditors
Concentration by sector/industry	% of revenue by sector	>30% in a single sector	Diversify sectors and monitor trends
Geographical concentration	% of revenue by region	>40% in a specific region	Review neutrality in local environments
Concentration by certification scheme	% of revenue per scheme	>50% in one scheme	Analyze regulatory exposure and rotate specialists
Accelerated customer growth	% increase in billing per client	>100% year-over-year growth	Monitor technical and commercial conditions
Source of income (direct vs. referred)	% of income from external referrals	>20% of indirect income	Control the influence of intermediaries
Delivery mode (in-person vs. remote)	% by service type	>60% remote audits	Review balance and effectiveness in both modalities
Commercial conditions (discounts/incentives)	% of discounts applied to income	>25% discount on standard rate	Ensure that discounts do not affect rigor
Correlation between income and technical decisions	Relationship between revenue and non-conformity rates	Significant deviation in findings vs. income	Investigate potential biases; strengthen technical review

6.2 Political Independence and Institutional Autonomy

ASCEND maintains and will always maintain strict political independence, consistent with its statutory purpose, its institutional mission, and the ethical principles that govern its operations. As a conformity assessment body, ASCEND does not, and will not, respond to any political, ideological, or partisan interests, influences, or motivations of any kind.

In this sense, ASCEND is not subordinate to or influenced by government entities, political parties, ideological groups, or power groups that could attempt to exert direct or indirect pressure on the conformity assessment processes, decisions, or any other type of certification issued by the organization.

Our policy is clear and categorical: all activities are carried out with full institutional autonomy, following strictly technical criteria, based on objective evidence, and in compliance with the regulatory and ethical requirements that govern us. This independence guarantees the trust of our clients and stakeholders and strengthens the credibility of the certification process.

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We maintain strict political independence. ASCEND does not and will not respond to such motivations, ensuring coherence and consistency with the purpose defined in its statutory purpose and its ethical standards.

We are not influenced by any government, political, or power-sharing entities that could exert pressure on our certification decisions or any type of attestation of conformity. Our policy is clear: all our activities are carried out autonomously, respecting the principles of impartiality, objectivity, and technical competence.

6.3 Associated companies

ASCEND extends the scope of this Impartiality Policy to all areas of operation and any entity through which conformity assessment activities are carried out, whether currently or in the future.

In any relationship with subsidiaries, franchisees, represented entities, licensees, or other related organizations operating under the ASCEND name, brand, or representation, the guarantee of impartiality will be an essential and non-negotiable prerequisite and will be integrated as a mandatory clause in all binding contractual agreements and will be subject to due diligence and operational control processes.

Prior to signing any agreement or authorization, ASCEND will conduct a formal due diligence process. with the aim of verifying the independence, integrity, transparency, and technical competence of the entity involved. This process will ensure that these organizations are fully aligned with the principles of impartiality, objectivity, and professional ethics that govern ASCEND's operations.

The continuity of these relationships will be subject to periodic evaluations that verify the sustained compliance with these principles, ASCEND reserving the right to suspend or cancel any link in case of detecting deviations that compromise the impartiality of the process.conformity assessment.

As an essential condition of any agreement, the guarantee of:

1. Its organizational and operational independence from any consulting activity or other type of service that may generate a conflict of interest with the conformity assessment processes;
2. The absence of commercial, financial or other pressures that could compromise impartiality, objectivity and professional ethics in the performance of their duties;
3. Your willingness to undergo due diligence and periodic monitoring by ASCEND, during which you must provide all necessary information and evidence to demonstrate compliance with this clause.

Failure to comply with the provisions of the contractual clause constitutes sufficient cause for the early termination of the agreement, without prejudice to other actions that ASCEND may take to protect its reputation, operational integrity and commitment to impartiality.

7. Subcontracting, links and associations with Conformity Assessment Bodies

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ASCEND does not subcontract to any other Conformity Assessment Body (CAB) the performance, review, or decision-making regarding conformity assessment processes, or the issuance of any type of attestation or certificate. All these activities are performed exclusively by authorized and competent personnel, under ASCEND's direct control, thus ensuring full accountability for the results of the conformity assessment process.

Furthermore, ASCEND does not subcontract the execution of audits, evaluations, or other activities related to the conformity assessment process to organizations that provide consulting services, including management systems consulting or any other type of consulting. This measure ensures that there are no actual or potential conflicts of interest that could compromise the impartiality and independence of the conformity assessment process.

However, ASCEND may, where necessary and in accordance with its internal policies, contract logistical, technological, administrative, or general support services, provided that these do not interfere with the technical aspects or decision-making of the conformity assessment process.

Minimum requirements for eligible subcontractors

All external suppliers must meet the following requirements as a condition for their hiring or permanence:

- **Independence and impartiality:** Not maintain contractual, commercial, or consulting relationships with ASCEND-certified client organizations that may generate conflicts of interest.
- **Formal commitment to confidentiality:** Sign specific confidentiality agreements that protect all sensitive, technical, or personal information related to the evaluation processes.
- **Commitment to Impartiality:** Accept the provisions set forth in ASCEND's Impartiality Policy and adhere to specific contractual clauses that prohibit any form of interference, promotion, or favoring of certification decisions.
- **Training and awareness:** Participate, when required, in institutional awareness-raising events regarding the role of third parties and their responsibility in maintaining the integrity of the certification system.
- **Periodic supervision and evaluation:** Be subject to internal control, review or audit mechanisms by ASCEND to verify compliance with these provisions.

Mandatory contractual clauses

All service contracts with third parties must include specific clauses on:

- No participation in technical processes or decision-making;
- Confidentiality of the information they access;
- Prohibition of consulting activities or conflict of interest with certified clients;
- Reasons for early termination due to breaches of ethics, confidentiality or impartiality.

8. Links, relationships and conflicts of interest

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ASCEND is firmly committed to identify, prevent and manage any situation of actual, potential, or perceived conflict of interest that may arise in the development of its conformity assessment activities and any operation carried out by the organization. The effective management of these risks is an essential pillar to guarantee the impartiality, independence and credibility of the services provided.

8.1. Mandatory declaration of links and relationships

All ASCEND professionals, as well as their business partners, auditors, technical evaluators, decision makers and anyone involved in the conformity assessment process, have the obligation to declare proactively:

- Any real or potential and/or perceived conflict of interest;
- Personal, family, commercial, contractual or financial ties with audited organizations, clients or other interested parties;
- Relationships that can generate public perception of bias or compromise the objectivity of an evaluation.
- Personal or professional interests.

The no declaration of relevant links, relationships, interests or conflicts of interest will be considered a serious lack of professional ethics and may result in disciplinary, contractual or legal measures, depending on the seriousness of the omission, without prejudice to the type of relationship the person maintains with ASCEND.

8.2. Link and relationship management system

ASCEND implements, maintains and continuously improves a link management system, relationships, interests, and conflicts of interest that allows all staff to record, update, and monitor relationship declarations. This system allows for:

- Identify in a way early and timely risks associated with impartiality;
- Implement preventive measures before assigning personnel to evaluation processes;
- Make informed decisions to form impartial and competent evaluation teams.
- Protect all employees from negative perceptions of their ethical performance by other stakeholders.

8.3. Identification and evaluation of conflicts of interest

ASCEND conducts systematic and ongoing assessments to identify potential conflicts of interest (real, potential or perceived) between:

- Your internal and external staff;

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- The teams assigned to the evaluation processes;
- Decision-making and technical review processes;
- Relationships with customers, suppliers and other stakeholders.

These assessments are an integral part of the impartiality risk analysis within the management system.

8.4. Management of identified conflicts of interest

When a situation is identified that may generate a conflict of interest, ASCEND will take immediate action to ensure that such situation:

- Do not influence the evaluation or certification process;
- Be managed with transparency and traceability;
- Involve, if necessary, the removal of affected personnel of the process or its reassignment.

Staff with declared ties will not participate in audit, evaluation or decision-making activities related to organizations with which you have had, in a minimum period of two (2) previous years, any of the following relationships:

- Provision of consulting services, internal auditing or implementation of management systems;
- Participation in the preparation or design of documentation for the audited system;
- Direct employment or relevant contractual relationship;
- Personal or family relationships that may compromise your objectivity;
- Shared commercial, financial or corporate activities.

8.5. Specific commitments to avoid conflicts of interest

ASCEND establishes as an unbreakable principle that:

- Does not certify management systems of other certification bodies.
- Does not offer internal audits under any circumstances neither evaluates organizations that have been assisted by its auditors or technical staff.
- Does not provide consulting services of any kind to certification clients, nor does it participate in the design, implementation or improvement of systems that will later be evaluated.
- Does not certify, validate or verify environmental or GHG projects when there is an unacceptable risk of conflict of interest.

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- Expressly prohibits the verification of GHG projects that have been previously validated by ASCEND, ensuring the separation between validation and verification.
- It is not involved in the design, manufacture, installation, distribution or maintenance of products that are subsequently subject to evaluation and eventual certification.
- Does not maintain commercial, labor or contractual relationships with organizations that pose a significant risk to impartiality, unless that risk has been appropriately assessed and managed.

8.6. Transparency and accountability

ASCEND makes available to its clients and interested parties:

- Information about the professional career and experience of the members of the evaluation teams and decision-makers;
- Guarantees that said teams have been selected based on criteria of competence, objectivity and independence, after reviewing their link declarations.
- It provides greater added value to its clients by forming evaluation teams whose members have proactively declared their ties, relationships, and conflicts of interest, both real and potential and/or perceived.

8.7. Institutional right to protect impartiality

ASCEND reserves the right to not to establish or dissolve employment, contractual or commercial ties with people or organizations that:

- They do not comply with their duty of transparency;
- Omit relevant information about their links;
- They represent an unacceptable risk to impartiality, even if the conflict has not materialized.

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Impartiality in the Management of Complaints and Appeals

ASCEND guarantees that all complaints and appeals received will be handled impartially, objectively, and free of conflicts of interest, using defined, accessible, and independently monitored procedures.

In order to ensure the transparency and legitimacy of these processes, the following measures will be applied:

- The persons responsible for reviewing, investigating, or deciding on a complaint or appeal must not have been directly or indirectly involved in the evaluation, audit, or decision-making activities that gave rise to the complaint.
- It will be verified that there are no personal, employment, financial, or contractual ties between those responsible for the analysis and the organizations involved.
- If a potential risk of bias or conflict of interest is identified, the case will be reassigned to another qualified reviewer who can guarantee the independence of the analysis.
- Appeals and complaints will be treated confidentially and with traceability, ensuring that the process is not influenced by commercial interests, prior relationships, or institutional pressures.
- These cases may be referred to the Impartiality Committee when a significant risk to the credibility of the process is identified or when the situation exceeds the resolution capacity of the technical or management departments.

These guarantees reinforce ASCEND's commitment to ethical, transparent, and responsible management, both in the issuance of certificates and in addressing any questions related to their performance.

9. Links and relationships with scheme owners, accreditation bodies, regulatory bodies and the like.

ASCEND recognizes the critical importance of maintaining professional, transparent, and independent relationships with scheme owners, accreditation bodies, and regulatory agencies, while respecting their functions and without compromising the impartiality, objectivity, or technical autonomy of their activities or that of ASCEND.

9.1 Ethical and independent institutional conduct

ASCEND refrains from exercising, promoting or facilitating any type of direct or indirect pressure, interference or influence on scheme owners, accreditation bodies or regulatory entities that may have the following purposes:

- Promote the recognition, licensing, authorization, accreditation or acceptance of its activities over other organizations;
- Condition technical criteria, supervisory decisions, sanctions or evaluations applied by said bodies;
- Influencing regulatory interpretation, accreditation processes, or regulatory frameworks for one's own benefit or that of third parties in any area.

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ASCEND always acts as a legitimate, transparent, and technical stakeholder, without seeking privileges or special conditions that could compromise its independence or the fairness of the system, and consequently demands equitable treatment from these institutions.

9.2 Operational Independence

ASCEND recognizes the complete operational independence of the scheme owners, accreditation bodies, and the regulatory or similar entities with which it interacts. Participation in supervision, evaluation, monitoring, or auditing activities by these entities is neither influenced nor conditioned by ASCEND.

9.3 Avoid institutional conflicts of interest

ASCEND will not enter into any operational, financial, or commercial agreements, alliances, or ties with accreditation or regulatory bodies that could represent a real or perceived conflict of interest. It will also not engage in activities that could compromise its role as an independent third party, such as:

- Joint promotion of conformity assessment services;
- Participation in schemes that condition the selection of ASCEND by clients;
- Participation in regulatory processes that interfere with the certifications granted.

9.4 Management of participation in technical, regulatory forums or joint committees

ASCEND's participation in technical committees, working groups, standardization groups, public consultations, multilateral forums, or collaborative bodies involving accreditation bodies or regulators will be managed under the following conditions:

Clear and transparent institutional representation;

Refraining from influencing or being influenced in aspects that affect specific ongoing evaluations;

Declaration of potential conflicts of interest by designated representatives.

- **Institutional transparency:**All participation must be formally authorized, documented, and reflect the official position of the organization.
- **Impartiality and objectivity:**ASCEND representatives will act independently of commercial or private interests, avoiding influencing decisions that affect specific accreditation, oversight, or recognition processes.
- **Abstention in cases of conflict:**ASCEND will refrain from participating in discussions, votes, or decisions where there is a real or perceived conflict of interest related to ongoing audits, evaluations, or disputes.

9.5 Prohibition of improper or anti-competitive practices

ASCEND expressly prohibits any form of lobbying, offering benefits, favors, incentives, pressure, or use of institutional influence on individuals, officials, or representatives of accreditation or regulatory bodies in compliance with its Anti-Bribery Policy and Code of Ethics and Conduct. This includes, but is not limited to:

- Offering economic, personal or institutional benefits in exchange for regulatory favors or favorable decisions;
- Pressures to accelerate, make more flexible or modify accreditation processes;
- Attempts to influence the oversight or technical review decisions of ASCEND or its competitors' accreditation.

9.6 Protection of impartiality against external pressures

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In the event that ASCEND receives formal or informal pressure from scheme owners, accreditation bodies, regulators, or other public entities that may jeopardize the impartiality or independence of its decisions, internal analysis and reporting mechanisms will be activated, including documentation of the event, risk analysis, the implementation of preventive or corrective measures, as well as mandatory notification to the Impartiality Committee and, where appropriate, to the national or international bodies that regulate the activity of conformity assessment actors.

9.7 Transparency and Integrity in institutional communication and defense

All official communications with scheme owners, accreditation bodies, and regulators will be handled with transparency, institutional respect, and adherence to objective facts.

All formal communications and relationships with scheme owners, accreditation bodies, and regulators will be appropriately documented, ensuring that they do not cause undue interference with operational processes.

In the event of technical disagreements, ASCEND undertakes to use formal channels of appeal, consultation or continuous improvement without resorting to informal pressure or delegitimization of other parties.

9.8 Fair treatment

ASCEND recognizes that recognition, accreditation, authorization, or similar mechanisms generate a degree of technical and administrative subordination to the scheme owners, accreditation bodies, or regulators. Therefore, it adopts a responsible and proactive attitude in requesting that their activities:

- They are not influenced by the expectations, interpretations or particular interests of these organizations;
- They are based exclusively on the technical criteria, regulatory requirements and objective evidence of each evaluation process;
- They are applied consistently and independently, even when there are differences in interpretation criteria or regulatory approaches.

10. Not carrying out consulting or similar activities

10.1. Independence of Activities and Exclusion of Consulting Services

In accordance with the principles of impartiality established in international conformity assessment standards—including ISO/IEC 17021-1, ISO/IEC 17065, ISO/IEC 17024, and ISO/IEC 17029—ASCEND represents and warrants that it does not and will not perform any consulting, advisory, technical assistance, or support activities in the design, implementation, maintenance, or improvement of management systems, or any other system, process, project, product, service, or object that is subject to conformity assessment.

This prohibition is expressly established in ASCEND's corporate purpose, which does not contemplate or authorize the provision of services that could jeopardize its impartiality, objectivity, and technical independence. This measure ensures that there are no external influences or perceptions of conflicts of interest that could compromise the integrity of its decisions arising from conformity assessment activities.

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10.2. Prohibition of Promotion and Marketing of Consulting

ASCEND does not promote, advertise, market, or suggest, directly or indirectly, management systems consulting services or internal audit services to certified or potentially certifiable organizations. Likewise, it does not enter into agreements, conventions, alliances, or collaboration mechanisms with companies or consultants for the promotion, sale, or referral of its services related to conformity assessment activities.

Consulting firms are expressly prohibited from using ASCEND's name, trademark, logo, or reputation to promote their services or products. Any attempt to do so will be considered a serious violation and will be subject to immediate corrective action.

10.3. Separation of activities with related entities

ASCEND maintains a clear and documented separation between its conformity assessment activities and any other services provided by related entities or related third parties. This separation ensures the functional and operational independence of the certification process, avoiding any possibility of bias or dependency that could affect impartiality.

In all circumstances, these links are subject to an impartiality risk assessment.

ASCEND does not suggest, condition, or facilitate the certification process or any conformity assessment process in exchange for the hiring of consulting services, nor does it make promises of greater ease, speed, cost reduction, or other benefits for using such services provided by third parties.

10.4. Control of Conflicts of Interest in the Evaluation Process

During the review of conformity assessment applications, ASCEND requires applicants to disclose any prior or current relationships with consultants, internal auditors, or other individuals involved in the development of the management system, in order to identify potential conflicts of interest or conditions that could compromise the impartiality of the process.

To preserve the impartiality, objectivity, and independence of the conformity assessment process, no ASCEND staff member assigned to audit, evaluation, technical review, or decision-making activities may participate in processes linked to organizations with which they have had prior relationships that represent a potential conflict of interest.

In particular, staff will be disqualified from intervening in processes related to organizations with which, in a minimum period of two (2) years prior to the date of the request for service or the start of the evaluation, they have had any of the following links:

- Provision of consulting, advisory, training or internal audit services, including activities related to the implementation, maintenance or improvement of management systems or other elements of the evaluation object;

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- Direct or indirect participation in the preparation of management system documentation, process design, development of internal control policies or tools;
- Previous employment relationships, whether as an employee, manager, advisor or collaborator of the audited organization;
- Direct professional, financial or commercial ties, such as the provision of services, contractual relationships, shareholding, partnership or shared economic agreements;
- Close family or personal relationships with executives, those responsible for the management system, or key personnel of the audited organization, which may generate a real or perceived risk of bias.

The same restriction will apply in situations where the auditor has participated in validation, verification or inspection activities that could compromise his or her independent judgment.

This exclusion period may be extended if conditions are identified that increase the risk of a conflict of interest or perception of bias. In all cases, the precautionary principle must be applied, and the justification for the assignments must be documented.

ASCEND will manage these restrictions through interest declaration mechanisms, prior compatibility screening, and peer or independent review to ensure that audits and decisions are made without undue influence.

10.5. Non-acceptance of incentives or commissions

ASCEND does not accept, offer, solicit, or promote under any circumstances the payment of commissions, incentives, discounts, financial benefits, commercial consideration, or other forms of direct or indirect compensation to consulting firms, independent consultants, or third parties in exchange for:

- Customer acquisition for conformity assessment services;
- ASCEND's commercial referral or recommendation to organizations interested in obtaining certifications, validations or verifications;
- Actively promoting ASCEND services in contexts that may generate dependency, favoritism, or loss of objectivity in the certification body selection process.

This prohibition applies to any formal or informal relationship that may compromise the impartiality, independence, and credibility of the conformity assessment process, or generate real or perceived conflicts of interest between ASCEND and the parties involved.

ASCEND considers this practice incompatible with the ethical principles that govern its operations and contrary to the requirements established in applicable international standards, such as ISO/IEC 17021-1, ISO/IEC 17065, ISO/IEC 17024 and other relevant sector standards.

Failure to comply with this provision by any collaborator, business partner, or third party related to ASCEND will be considered a serious offense and may result in immediate termination of the contractual relationship, as well as other disciplinary or legal action, as appropriate.

10.6. Action for false statements or misuse of the ASCEND name

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ASCEND maintains a zero-tolerance policy against the misuse of its name, brand, institutional identity, or reputation for promotional, commercial, or deceptive purposes that may affect its impartiality, independence, or credibility as a Conformity Assessment Body.

If we detect false, inaccurate, misleading, promotional or inappropriate statements made by third parties—including consultants, commercial agents, strategic allies or any external entity—that:

- Suggest a formal relationship with ASCEND that does not exist;
- They imply that ASCEND recommends, endorses or collaborates with certain consultants, implementation services or solutions;
- Contradict the principles established in this Impartiality Policy;
- Generate confusion regarding the scope, validity or condition of the certificates issued;

The organization will take immediate, proportionate and appropriate measures to protect its independence, integrity and reputation.

These measures may include, as appropriate:

- Issuance of public or interested party explanatory communications;
- Formal notification to the third party involved to demand the cessation of misuse;
- Termination of contractual or commercial relationships, if any;
- Legal or regulatory actions in defense of ASCEND's good name and institutional neutrality.

ASCEND also reserves the right to issue institutional alerts when such situations may mislead clients, accreditation bodies, regulatory authorities, or other interested parties.

Legitimate use of the ASCEND name, logo, or references to ASCEND is subject to express prior authorization, in accordance with the organization's established trademark usage guidelines.

10.7. Responding to Threats to Impartiality

ASCEND will respond immediately to any real or potential threat to its impartiality, whether from individuals, organizations, authorities, or other entities. This response may include suspension of activities, review of decisions, and the application of corrective, preventive, and disciplinary measures as appropriate.

In accordance with the principles of impartiality established in the reference standards, ASCEND will not perform any consulting, advisory, technical assistance, or support activities in the implementation, maintenance, or improvement of management systems or any other type of conformity assessment system or object, or any conformity assessment service. This limitation is established in its corporate purpose, which does not provide for or authorize the provision of such services that could affect its impartiality. All of this guarantees that there are no external influences that could compromise the objectivity of the certification process.

Explicit prohibition of consulting activities:ASCEND represents and warrants that it will not provide consulting services of any kind. This measure seeks to avoid any perception of conflict of interest and ensure the impartiality of the certification processes.

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It does not promote, advertise, offer, or market activities related to management systems consulting or internal auditing services to companies certified or with the potential for certification with ASCEND.

Separation of activities:ASCEND maintains a clear and defined distinction between its conformity assessment activities and any other services or activities provided by related entities. This separation ensures that its certification services are completely independent, avoiding any conflict of interest and preserving the impartiality and objectivity of its assessment processes.

It does not suggest, condition, or facilitate that the conformity assessment process be simpler, faster, and more accessible (for example, cheaper) as a result of contracting consulting services from related entities.

During the review of the assessment request, clients are asked for information about any consulting services they have accessed in order to identify potential conflicts of interest or impediments that may compromise impartiality and therefore the provision of the conformity assessment service.

ASCEND does not promote, accept, or offer commissions or other benefits to companies or consultants for the promotion of products or services related to conformity assessment.

ASCEND does not enter into agreements, conventions, or similar arrangements with companies or consultants to promote products or services related to conformity assessment activities.

ASCEND expressly prohibits consulting firms from marketing or offering its services and products.

ASCEND will take immediate steps to correct any false or inappropriate information or statements made by third parties that contradict the terms of this Policy.

To eliminate any conflict that may arise affecting impartiality, personnel assigned to audits are prohibited from participating in the processes of any organization in which they have provided management systems consulting services, internal audits, assisted or collaborated in the preparation of documents, or have or have had any professional, financial or commercial interest during a period of 2 years prior to the date of the request for certification or conformity assessment activity by the client organization.

ASCEND will act immediately and respond to any threat to its impartiality arising from the actions of other individuals, agencies, or organizations.

Impartiality in Cases of Mergers, Acquisitions or Transfers of Certified Clients

ASCEND recognizes that mergers, acquisitions, corporate integrations, or transfers of previously certified clients may create risks to impartiality, especially when there are prior ties between the organizations involved and ASCEND personnel, or when certifications issued by other bodies are inherited.

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In this regard, ASCEND declares that:

- Any application for assessment or certification submitted by an organization resulting from a merger, acquisition, or spin-off will be reviewed individually to identify potential risks of conflict of interest or lack of independence.
- Any prior commercial, advisory, or employment relationship between ASCEND, its collaborators, or related third parties and any of the parties involved in the transaction will be verified.
- In cases where the client transfers a certification previously obtained from another organization, ASCEND will conduct an assessment of the admissibility, system integrity, and technical validity of the available data, in accordance with the requirements of the applicable schemes and reference standards.
- No legacy management system will be automatically certified without adequate verification of its validity, effectiveness, and compliance.

When an unacceptable risk of bias is identified, ASCEND reserves the right to reject, postpone, or condition the certification process until it is assured that it can act with the independence, objectivity, and transparency required by its institutional policy and applicable international standards.

11. Traceability

ASCEND ensures complete and documented traceability of all information related to the bidding, quoting, contracting, and delivery of conformity assessment services. This traceability links each stage of the commercial and operational process in a coherent and verifiable manner, from initial contact with the client to the issuance of any corresponding certificate or the closure of the service.

This traceability includes, among other aspects:

- Records of communications and agreements with the client.
- Budgets issued and commercial conditions accepted.
- Formal contracts or signed proposals.
- Assignment of audit or evaluation personnel.
- Activities carried out and their documentary evidence.
- Reports, decisions and certificates issued.

This approach ensures the transparency and consistency of all ASCEND activities, allowing for review, auditing, and oversight at any time, both internally and by third parties.

12. Prevention and response to Soft Auditing

ASCEND views the phenomenon of soft auditing—the systematic or deliberate tendency of auditors to minimize findings, avoid observations, or issue complacent reports—as a critical threat to the impartiality, credibility, and effectiveness of the conformity assessment process.

As a conformity assessment body, ASCEND recognizes that it is exposed to the risk of soft auditing. For this reason, it adopts systematic mitigation measures to avoid any situation that jeopardizes its impartiality.

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Soft auditing is a term used to refer to a practice in which the auditor displays an excessively relaxed or flexible attitude during the audit process, in order to obtain more favorable results for the audited organization. Instead of conducting a rigorous and objective review of processes and controls, the auditor "softens" the findings, avoiding or minimizing nonconformities, overlooking important risk areas, or failing to strictly apply standards and requirements.

Soft auditing can arise from individual factors (such as personal biases, conflicts of interest, or fear of losing clients), or from organizational factors (such as commercial pressures, prior relationships, lack of supervision, or indirect incentives).

Some common features of soft auditing include:

- **Lack of objectivity:**The auditor may be influenced by the relationship with the audited organization, avoiding pointing out major issues to avoid generating conflict or disagreement.
- **Biased results:**The auditor may alter the audit approach to make the results more favorable, resulting in reports that do not accurately reflect the true state of the organization.
- **Deviation from standards:**The auditor may be less rigorous with respect to regulations and certification criteria, neglecting technical requirements and allowing important practices to be omitted or deficiencies to be overlooked.
- **Avoid confrontation:**The auditor may not adequately question the audited organization or avoid confrontation to avoid jeopardizing the relationship with the client.
- To avoid any bias or laxity in the audit process, the organization implements a monitoring system that allows it to review audits performed and verify that reports are complete, accurate, and justified.

Principles of detection and prevention

To identify and mitigate this risk, ASCEND has established a set of integrated mechanisms:

- **Cross-audits and auditor rotation:**Periodic rotation of auditors is established to avoid excessive familiarity and to allow for the comparison of technical approaches between different evaluators on the same organization.
- **Systematic peer review:**Random or targeted technical reviews of audit reports are performed, especially for high-risk clients or those with a low incidence of findings.
- **Statistical indicators of individual performance:**The technical behavior of auditors is analyzed through:
 - Percentage of audits without non-conformities;
 - Average findings by client type, scheme or sector;
 - Rate of technical observations raised in independent review;
 - Disciplinary incidents or associated complaints.
- **Customer and technical team feedback:**Qualitative perceptions on the rigor and depth of the audited process are collected and analyzed.
- **Annual evaluation systems for technical and ethical performance**of the auditing staff, with a focus on compliance with the principles of impartiality and professional skepticism.

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When soft auditing-compatible behavior is detected, ASCEND may:

- Issue formal observations to the auditor involved;
- Reassign or suspend your participation in critical processes;
- Demand their participation in technical and ethical reinforcement programs;
- Apply progressive disciplinary sanctions according to severity and recurrence, including temporary or permanent disqualification as an ASCEND auditor;
- Communicate the findings to the Impartiality Committee or other higher authorities if appropriate.

Monitoring Indicator	Suggested Alert Threshold	Recommended Action
Percentage of audits without findings	> 70% of audits without findings	Additional technical review and direct observation
Average findings per audit	< 1.5 average findings per audit	Cross-audit and technical interview
Major vs. minor nonconformity rate	< 10% of consistently major type findings	Review of auditor classification criteria
Frequency of observations raised in technical review	> 15% of observations raised by technical review	Training reinforcement and review of previous reports
Auditor performance evaluations (self, peer, client)	Average rating < 3 (on a scale of 1 to 5)	Performance Improvement Program
Average audit time by type of organization	< 75% of the estimated time for similar audits	Review of planning vs. actual execution
Number of complaints or claims for superficial audit	More than 2 justified complaints per year	Individual analysis of the case and intervention of the Committee
Repeated coincidence of minimal findings in the same clients	Identical findings without repeated technical justification	Cross-validation and customer interviews
Statistical deviations between auditors of the same scheme	Deviation > 30% in number of findings	Comparative study and methodological review
Level of auditor participation in technical updates	Absence from mandatory annual training	Application of mandatory development plan

13. Professional skepticism and critical attitude

At ASCEND, all professionals involved in conformity assessment activities—including auditors, reviewers, technical evaluators, decision-makers, and other key personnel—are required to consistently exercise an attitude of professional skepticism, understood as a critical, objective, and vigilant attitude toward the information presented by the organizations being audited or assessed.

This approach implies that ASCEND professionals must:

- Evaluate the evidence independently, without assuming that the information provided is necessarily complete, accurate or truthful;
- Question the consistency, relevance and sufficiency of the information and documentation obtained;
- Maintain a critical attitude even in contexts of prior trust with the audited organization, understanding that favorable historical experience does not guarantee the absence of current noncompliance.

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It is expressly recognized that, even when an organization projects an image of integrity and compliance, material noncompliance may arise from errors, omissions, negligence, or even deliberate actions such as fraud. Therefore, professional judgment must always be exercised rigorously and without unfounded presumptions of good faith.

All ASCEND professionals have an obligation to remain alert to any signs, indications, or evidence that suggests the possible existence of:

- Non-compliance with applicable regulatory, legal or statutory requirements;
- False, distorted or incomplete information;
- Risks of fraud, concealment of information or manipulation of evidence.

In the presence of such indications, action must be taken in accordance with established internal procedures, including consultation with superiors, recording of findings, and a technical evaluation of the potential impact on the conformity of the system or product being evaluated.

14. Threats, Coercion or Intimidation

ASCEND recognizes that external pressure, coercion, or any form of intimidation directed at personnel involved in conformity assessment activities constitutes a direct threat to the impartiality, independence, and integrity of the process.

When impartiality is compromised as a result of threats, extortion, undue pressure, intimidation, or any other form of external or internal coercion, ASCEND personnel have the power and right to make immediate decisions that allow them to preserve their physical, emotional, and psychological integrity, as well as the objectivity and independence of the conformity assessment process.

In these cases, staff may suspend, reject, or interrupt ongoing activities, disconnecting from virtual environments, independently and without prior authorization, provided this is necessary to safeguard their personal safety or the impartiality of the process.

Likewise, any employee who encounters a situation of this nature is obligated to immediately and formally report it to ASCEND Management or the established channel for handling impartiality-related incidents. This communication must be made through designated means, ensuring the confidentiality and protection of the reporting person.

ASCEND, for its part, is committed to providing institutional support, adequate safeguards, and protection against retaliation, as well as to diligently investigating any reported incidents and taking appropriate corrective and legal action.

This approach reflects ASCEND's unwavering commitment to impartiality, professional ethics, and the well-being of its team.

To ensure a structured and appropriate response to these types of situations, ASCEND has developed a Specific Procedure for Managing Threats, Coercion, or Intimidation, which includes:

- Immediate action by the affected personnel;
- The formal record of the incident;
- Institutional support and assistance to the evaluator;

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- The evaluation of the fact and corrective measures on the evaluation process;
- Possible sanctions for organizations that engage in intimidating practices;
- Systematic monitoring and continuous improvement of the impartiality protection system.

This procedure is mandatory for all ASCEND staff, and is automatically activated if there is or is suspected of any attempt at coercion, undue pressure, or threat to the evaluators' professional independence.

15. Absence of Bias

ASCEND continuously works to educate and train its employees involved in conformity assessment activities to ensure impartiality and objectivity in the conformity assessment process. One of the main objectives of this training is to identify and mitigate the influence of conscious and unconscious biases that can affect decision-making. To achieve this, the following are sought:

- Favor information that supports expected conclusions, giving more weight to evidence that corroborates a particular result and dismissing information that contradicts or raises doubts about it (confirmation bias).
- Conducting an analysis based on a first impression or initial information, conditioning the interpretation of subsequent evidence and limiting an objective evaluation (anchoring bias).
- Giving greater relevance to information that comes to mind immediately or using information from sources that are more readily available or accessible (availability bias).
- Over-reliance on results generated by automated systems or information in digital format or assuming that it is relevant and reliable without applying adequate validation or verification procedures (automation bias).
- Placing undue reliance on information provided by an expert or other recognized professional, assuming the information is relevant and reliable without applying adequate verification or confirmation procedures (authority bias).

Managing Impartiality in Remote and Hybrid Audits

ASCEND recognizes that remote or hybrid audits—whether partially or fully conducted using information and communications technologies—present particular challenges to the impartiality, objectivity, and depth of the assessment process.

In order to preserve the technical integrity and independence of its audits in these contexts, ASCEND implements the following measures:

- The same impartiality risk analysis process applies as in on-site audits, including review of conflicts of interest, prior relationships, and declarations of independence of the audit team.

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- The technical and operational feasibility of conducting a remote audit without compromising coverage, direct observation, and access to objective evidence is assessed in advance, and the justification for its use is documented.
- Secure platforms approved by ASCEND are used, allowing for the recording of evidence, session recording (when relevant), and traceability of transmitted information.
- Auditors are specifically trained on the risks to impartiality and operational limitations that may arise in remote environments.
- Mechanisms for cross-validating information and peer review are being strengthened in cases where in-person attendance is not sufficient to verify certain key aspects.
- The auditor is guaranteed full autonomy to direct the audit, define the timing, select interviewees, and expand or modify the plan if signs of concealment, manipulation, or interference are identified.
- Additional measures are applied when signs of risk are detected, such as subsequent on-site observation, conducting interviews without the auditee present, or requesting further documentary evidence.

Likewise, in cases where in-person and remote audits are combined (hybrid model), ASCEND ensures that remote parties do not reduce the technical depth or scope, nor favor more permissive or superficial conditions.

Impartiality in Public Communication and Institutional Promotion

ASCEND is committed to ensuring that all public, institutional, promotional, or commercial communications accurately and transparently reflect its services and act in strict accordance with the principles of impartiality, objectivity, and truthfulness.

To this end, ASCEND establishes a Responsible Communication and Non-Deceptive Advertising Policy that ensures the management of risks to impartiality from this perspective.

16. Incidents to impartiality, independence and objectivity

When an incident that compromises impartiality, independence, or objectivity is detected, ASCEND conducts a preliminary evaluation process.

The nature of the incident, the associated facts, and the available evidence are reviewed. If necessary, the people involved (auditors, evaluators, clients, etc.) are interviewed, and all relevant documentation, including audit logs and conflict of interest declarations, is reviewed.

Incidents are classified according to their severity. They depend on the magnitude. In this sense, an incident will be considered minor when it does not significantly affect impartiality; or a serious incident will be considered when it is concluded that the integrity of the certification process is at risk.

16.1. Resolution of Minor Incidents:

In the case of minor incidents, ASCEND will apply immediate actions, which may include:

- **Reassignment of evaluation staff** to another project or client.
- **Strengthening training** or updating of the auditor or evaluator's knowledge.

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- **Review of procedures** management to prevent future incidents.

16.2. Resolution of Serious Incidents:

In these cases, ASCEND, in addition to immediate actions, must ensure that corrective actions are taken to prevent recurrence and other actions as appropriate, such as:

- **Suspension or dismissal** of the auditor or evaluator involved.
- **Suspension of certification** of the affected customer if it is determined that the conformity assessment process has been influenced.
- **Further investigation** about ASCEND's internal processes and its ability to ensure impartiality.

17. Staff Responsibilities

All personnel involved in conformity assessment activities—including auditors, technical assessors, reviewers, decision-makers, committee members, and any other collaborators directly or indirectly involved in certification processes—have an inescapable responsibility to protect and promote impartiality in the performance of their duties.

These responsibilities include, but are not limited to:

- **Act with impartiality, objectivity and professionalism** in all interactions, technical judgments, and decisions associated with the evaluation and certification of organizations, without being influenced by personal, economic, commercial, political, or any other interests.
- **Declare proactively and in a timely manner** Any potential or actual conflict of interest that could compromise their independence or the perception of objectivity in a given process. This obligation includes both current situations and relevant past relationships.
- **Refrain from participating** In any assessment process where there is a significant prior relationship (consultancy, employment, business relationship or any other link) with the audited organization, in accordance with internal policies and in compliance with international standards.
- **Strictly comply with policies**, procedures and guidelines established by ASCEND for the management of conflicts of interest, as well as with internal mechanisms for the promotion, monitoring and review of impartiality.
- **Collaborate actively** in identifying risks that may affect impartiality, providing information, suggestions, or reports to designated channels, and participating, where appropriate, in training or continuous improvement activities.

Fulfillment of these responsibilities is essential to ensuring the credibility, integrity, and recognition of the conformity assessment activities carried out by ASCEND. Willful or negligent failure to comply with these obligations may result in corrective, disciplinary, or contractual action, depending on the severity of the case.

18. Review, Update and Continuous Improvement of the Policy

This Impartiality Policy is reviewed at least once a year by the Impartiality Committee or within the framework of the Management Review, in order to ensure that:

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- Stay up-to-date and relevant with respect to the requirements established in the international reference standards applicable to conformity assessment activities (such as ISO/IEC 17021-1, 17065, 17024, 17029, among others);
- Respond appropriately to changes in ASCEND's operational, regulatory, policy, or strategic context;
- Reflect the needs, expectations and observations of relevant stakeholders;
- Incorporate lessons learned from operational experience, managed incidents, internal and external audits, or from reporting and ethics consultation channels.

In addition, ASCEND conducts a continuous and comprehensive assessment of its impartiality management system, within the framework of its Quality Management System, with the aim of:

- Identify areas for improvement and opportunities to strengthen existing safeguards;
- Ensure that all processes and decisions related to conformity assessment are free from undue influence and conflicts of interest;
- Prevent the emergence of gaps or weaknesses that could affect the objectivity, credibility, or transparency of the organization.

This continuous evaluation is supported by mechanisms such as:

- Periodic internal audits;
- Monitoring key indicators of impartiality;
- Survey results and stakeholder feedback;
- Review of incidents, non-conformities or complaints related to impartiality;
- Impartiality Committee Reports.

ASCEND reaffirms that impartiality is not a static state, but a dynamic value that must be systematically cultivated, managed, and improved as part of the organization's ethical, professional, and strategic commitment.

19. Commitment to Continuous Improvement

ASCEND's commitment to impartiality, independence, and objectivity is not static, but is sustained by a focus on continuous improvement, aligned with the management principles established in applicable international standards.

ASCEND promotes an organizational culture that encourages systematic review and progressive improvement of all processes related to impartiality management. To this end, formal communication, consultation, and feedback mechanisms have been established that allow all stakeholders—clients, evaluators, collaborators, representatives, committees, competent authorities, and society at large—to express their opinions, concerns, or recommendations regarding the organization's performance in this area.

This active stakeholder engagement serves a dual purpose:

- Early identification of actual or potential risks that may compromise the impartiality, objectivity or independence of ASCEND;
- Identifying opportunities for improvement that allow for strengthening existing safeguards, optimizing processes, or strengthening public confidence in issued certifications.

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All information received through these channels is systematically analyzed through internal reviews, audits, management meetings, and impartiality committees, and translated into corrective, preventive, or improvement actions as appropriate.

This approach of feedback and constant improvement constitutes one of the foundations for maintaining a robust, transparent, and reliable management system, aligned with the highest international standards.

20. Acceptance and Compliance

Acceptance, understanding, and full compliance with this Impartiality Policy are fundamental and mandatory requirements for all ASCEND personnel, as well as for any person, business partner, or organization involved in conformity assessment processes, including auditors, technical evaluators, reviewers, decision-makers, committee members, administrative staff, and business partners.

Anyone participating on behalf of ASCEND in activities related to evaluation, review, or decision-making must fully adhere to the principles of impartiality, objectivity, independence, and transparency set forth in this policy and act at all times with professional and ethical integrity.

ASCEND reserves the right, and assumes the obligation, to take immediate and proportionate action if any breach or violation of this policy is identified.

ASCEND considers breaches related to impartiality to be extremely serious, as they directly affect the integrity of the conformity assessment process and the organization's credibility. Such cases will be handled with the highest priority through a rigorous, confidential, and objective process and may result in disciplinary measures proportional to the nature and severity of the incidents.

Consequences for non-compliance may include:

- Internal warnings or sanctions;
- Exclusion from operational processes or committees;
- Termination of the employment or contractual relationship;
- Termination of contracts with external entities or business partners;
- Report to regulatory or legal authorities, if applicable.

These actions seek to protect the credibility, reputation, and effectiveness of ASCEND's certification system, as well as maintain the trust of customers, stakeholders, and the general public.

Any report of non-compliance will be treated with due confidentiality, respect for due process, and safeguards for the parties involved, in accordance with established internal procedures.

21. Channels for ethical consultation and reporting

ASCEND invites all users of this policy—both internal and external to the organization—to use the reporting channels provided to responsibly report any situation that represents a potential

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breach, deviation, or threat to the principles of impartiality, independence, objectivity, or professional ethics established in this policy.

ASCEND guarantees that all reports received will be handled confidentially, impartially, and without any retaliation for those who make them in good faith and with reasonable belief, in accordance with the current Reporting Policy.

Complaints may refer to, among other cases,:

- Undeclared or poorly managed conflicts of interest;
- Undue pressure on certification, validation or verification decisions;
- External or internal interference that affects the objectivity of the conformity assessment process;
- Inappropriate or unethical conduct by internal staff, auditors, consultants or third parties linked to ASCEND;
- Any circumstance that compromises the impartiality, credibility or transparency of the organization's activities.

ASCEND has established procedures for the analysis, resolution, and follow-up of all complaints received, including—when appropriate—the adoption of corrective, disciplinary, or legal measures.

Ethics Consultation Channels

In addition to the reporting channels, ASCEND has specific ethics consultation channels through which any collaborator, auditor, evaluator, supplier, or person associated with the organization can request assistance when faced with dilemmas, questions, or ambiguous situations related to this policy.

Queries may cover:

- Ethical advice for appropriate action in complex or sensitive contexts;
- Technical or institutional opinions on potential conflicts of interest;
- Preventive recommendations to ensure action in accordance with the principles of impartiality, independence, and transparency.

All channels are managed by specialized and confidential internal departments and aim to promote an organizational culture based on integrity, risk prevention, and shared responsibility.

Access to channels:

 [Ethical Complaints and Consultation Channel – ASCEND](#)

<https://appa.esginnova.com/public/1A410590-ABF9-11EF-9A86-1BE45B926E4D/files>

22. Policy implementation

The implementation of this policy is established and complemented by:

- Impartiality Risk Management Program

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- Code of Ethics and Conduct
- PO-COR-02 Compliance Policy
- PO-COR-05 Transparency Policy
- PO-COR-06 Conflict of Interest Policy
- PO-COR-07 Anti-bribery policy
- PO-COR-08 Ethics Consultation and Complaints Policy
- PO-COR-09 Anti-harassment policy
- PO-COR-13 Pricing Policy and Commercial Conditions
- PO-COR-14 Responsible Communication Policy and Non-Deceptive Advertising

23. Change control

The current version of this document is only available through the ESGInnova platform's document management system.

Changes since the last version can be found underlined above the document.

Revision	Date	Summary of changes
01	01/02/2025	Not applicable because it is the first version

*Ignacio
Guarnieri*
CEO ASCEND

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