

1 Aim

This procedure establishes the activities developed by Sbcert to identify risks that impact impartiality, including conflicts of interest, and to safeguard impartiality in certification activities related to ABNT NBR ISO/IEC 17065 standards.

Addressing risks to impartiality includes identifying threats and taking actions to eliminate or mitigate those risks.

The procedure documents the identified risks and the actions taken to eliminate or minimize the threats.

2 Reference and Supplementary Documents

- ABNT NBR ISO 31000 - Risk management – Guidelines;
- ABNT NBR IEC 31010 - Risk management – Techniques for the risk assessment process;
- FSG-10 – Minutes of the Impartiality Committee Meeting;
- FSG-06 – Minutes of the Management Review Meeting;
- FSG-26 – Risk Matrix.

3 Responsibilities

All Sbcert employees involved in certification processes based on ABNT NBR ISO/IEC 17065 are responsible for carrying out their activities in a way that guarantees impartiality and compliance with specific requirements.

Sbcert's management understands the importance of impartiality in its activities, manages conflicts of interest, and ensures objectivity. It assesses and mitigates risks related to its activities, based on its relationships and activities. To this end, it evaluates impartiality taking into account, where applicable, ownership, governance, management, personnel, shared resources, finances, contracts (including their magnitude relative to total revenue), marketing (including brand promotion), sales payments, or other benefits for referring new clients.

The **Impartiality Committee** It is the central body responsible for monitoring and controlling risks to impartiality.

The management of Sbcert is responsible for providing the resources for proper functioning and for following the guidelines of the Impartiality Committee. Management is also responsible for identifying, analyzing, and evaluating risks that threaten impartiality, and implementing actions to eliminate or mitigate those risks.

4 Procedure

4.1 Analysis of Threats to Impartiality

When conducting the impartiality risk analysis, Sbcert considered:

- a) The sources of income, the financial, contractual and commercial factors that may affect impartiality;
- b) identified and documented its current activities and issued proposals, and conducted and documented an analysis of the real and potential risks to impartiality;
- c) Identified and analyzed potential conflicts of interest in the activities performed, including potential conflicts arising from any relationships;
- d) Identified and documented all related bodies, organizations, and affiliates, including potential conflicts arising from such relationship;
- e) It identified the activities carried out, as well as related entities, organizations, affiliates, personnel, and subcontractors;
- f) It was requested that the personnel responsible for certification and audits disclose any situation that presents a conflict of interest for them or for Sbcert;
- g) It considered in particular the activities related to development, financing, consultation and training;

As a result of the study conducted, Sbcert identified threats to impartiality, considering events originating from various sources, as shown in...*FSG 26 – Risk Matrix*.

For the identified threats, a risk assessment and classification was performed. The risk classification table considers three levels, both for the probability of occurrence and for the resulting potential damage. For probability, the expected frequency of occurrence of the event was considered. In the case of damage, the impact of its occurrence on impartiality was considered, as indicated below:

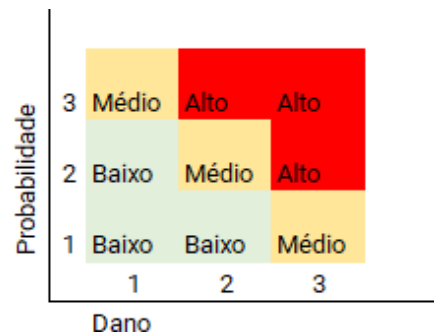
Probability:

1. Low (1 per year);
2. Average (1 per month);
3. High (1 per day).

Damage:

1. It does not affect impartiality;
2. It could affect impartiality;
3. It effectively affects impartiality.

Using the probability and harm scales as indicated above, a significance filter was created for risk classification:



Having established the classification rule and considering the analysis of Sbcert's situation in relation to each risk-generating event, as indicated above, each identified event was analyzed and evaluated, passing through the significance filter and classifying the events. The events are classified according to the level of risk posed by the threat to impartiality.

By classifying events that generate relevant risks according to a significance filter, significant events regarding threats to impartiality were identified, as detailed in...*FSG 26 – Risk Matrix*.

4.2 Mitigating Threats to Impartiality

As indicated in *FSG-26 – Risk Matrix* Sbcert classified the risks and established mitigation measures against threats to impartiality for risks classified as MEDIUM and HIGH through the implementation of administrative actions, prohibitions, restrictions, awareness campaigns, and training.

The ongoing assessment, analysis, and diagnosis of risks and controls implemented are carried out with the independent participation of the Impartiality Committee.

In general, Sbcert takes mitigation measures in its relationship with:

- ✓ Clients, in order to preserve impartiality in the assessment of third-party compliance;
- ✓ Organizations, affiliates, personnel, subcontractors, in order to ensure that they were not involved in development, consulting or financing that could affect impartiality;
- ✓ Internal policies and practices to ensure that marketing and service offerings, as well as operations, are promoted and executed in a way that does not compromise impartiality.

The following limitations, inherent to a certification body, are taken into account:

- ✓ The activities of the certification body cannot be negotiated or offered/linked with the activities of an organization that provides consulting services;
- ✓ The certification body cannot claim or imply that certification would be simpler, easier, faster, or less expensive if a particular consulting firm were used;
- ✓ In order to ensure that there is no conflict of interest, personnel who have provided consultancy services cannot be used by the certification body to participate in audits or other certification activities of the client with whom they have had a relationship in the last two years, at least, explicitly complying with the provisions of the certification procedure, which may establish stricter criteria. SBCert must take action to respond to any threats to its impartiality resulting from the actions of other persons, bodies or organizations.

All Sbcert personnel, internal or external, or members of committees, who may influence certification activities and audits, must act impartially and cannot allow commercial, financial, or other types of pressure to compromise impartiality.

Sbcert requires its personnel, both internal and external, to disclose any known situation that could present a conflict of interest to themselves or to Sbcert by signing the *FRH-01 – Confidentiality and Conflict of Interest Statement*. The document is updated once a year. Any incident is recorded, addressed, and reported to the Impartiality Committee.

4.3 Impartiality Committee

The Impartiality Committee seeks the participation, through its members, of parties with an interest in the certification process, permanently maintaining on the Committee individuals who reflect the views of at least three of the following sectors:

- ✓ Productive Sector;
- ✓ Consumer Sector;
- ✓ Governmental bodies;
- ✓ Educational institutions;
- ✓ Laboratories;
- ✓ Auditors.

The term of office for members is 2 (two) years, automatically renewable, except when a member requests to leave.

The chairmanship of the Impartiality Committee is held by an independent member, external to the activities of Sbcert, elected from among the members.

The Sbcert board will be available when needed to review evaluations and recommendations and to provide administrative support for activities, aiming for the smooth running of operations.

4.3.1 Duties and Responsibilities

From the Committee:

- ✓ To assess the effective implementation by Sbcert of procedures to safeguard impartiality, covering the analysis and mitigation of threats and the effectiveness of actions that guarantee impartiality;
- ✓ Critically analyze the policies related to the impartial operation of Sbcert's certification activities;
- ✓ To oversee the implementation of the Quality Policy, including details related to the impartiality of Sbcert, evaluating the effectiveness of its basic principles;
- ✓ To oversee the financial independence of Sbcert;
- ✓ To advise on issues that affect trust in certification, including transparency and public image;
- ✓ To take independent actions, such as informing authorities, accreditation bodies, and stakeholders, while respecting confidentiality requirements, when the management of Sbcert fails to comply with the recommendations of this Committee.

From the Chairman of the Impartiality Committee:

- ✓ To coordinate and direct the work of the Impartiality Committee;

- ✓ To convene the Committee in the cases provided for in this document, or when deemed necessary, in an extraordinary manner; and
- ✓ To sign the minutes of meetings, opinions, and other documents that contain or express the decisions approved by the Impartiality Committee.

4.3.2 Operation of the Impartiality Committee

The Quality Manager is appointed as Secretary of the Committee, being a permanent member but without voting rights..

The Committee holds regular meetings, scheduled annually, with a minimum frequency of one meeting per year.

The Committee may hold extraordinary meetings at any time, in the following circumstances:

- ✓ When summoned by its president;
- ✓ When summoned by the Sbcert board;
- ✓ When summoned by the Quality Manager of Sbcert;
- ✓ When at least 1/3 (one third) of its members decide so.

The Committee's decisions will be made with the approval of 2/3 (two-thirds) of those present.

Committee meetings will be held with the presence of at least half plus one of the members, in the first convocation, or with at least the Committee president and one member of the Sbcert board or their representative, 30 minutes after the first convocation. In the case of a second convocation, the evaluation of the decisions taken during the meeting must be ratified by at least one other member, at an appropriate time, after the meeting.

Any cases not covered by these rules will be analyzed by the Committee and decided by the Committee's president.

4.4 Review and Effectiveness of Measures to Mitigate Impartiality Risks

All data and information relevant to impartiality are analyzed and reviewed at least once a year, in preparation for and during the Impartiality Committee meeting.

Any revisions to the documents related to impartiality risks will be presented to the committee at the next meeting.

Members will have access to all the information necessary to enable them to fulfill all their duties.

The data and information to be analyzed include:

- ✓ Financial stability and operating results;
- ✓ Analysis of conflicts of interest in the operations and certification processes carried out;
- ✓ Mitigation strategies and actions taken;
- ✓ The non-conformities raised regarding impartiality and the corrective actions taken,
- ✓ Internal and external audits and their results;
- ✓ The complaints;
- ✓ Assessing customer satisfaction;
- ✓ Significant changes in organizational structure, bylaws, governance, or facilities.

The above items are formally addressed in order to ensure that the provisions in force are adequate to safeguard impartiality.

Based on the data and information analyzed, the effectiveness of the process for safeguarding impartiality is evaluated by the Impartiality Committee and the Sbcert board.

Records of the review process are maintained, including decisions, to improve its effectiveness.

5 Revision Schedule

Revision Schedule			
Rev	Description	Data	Responsfivel
15	Changes to the logo and document layout; Change of the SBC reference to Sbcert; Replace the words "number" with "code" and "sheet" with "page" in the footer.	10/07/2023	Quality Manager
16	Complete revision of the document with the following changes: Item 3, adjustment to the last paragraph and revision of FSG-26, which was previously called Impartiality Risk Matrix and is now called Matrix. risk	18/06/2025	Quality Manager