

CONFIDENTIALITY & IMPARTIALITY

OUR IMPARTIALITY POLICY

Accurac Laboratory Analytical Services its Top Management, Staff and Sub-contractors fully understands the importance of impartiality in undertaking its Laboratory activities. **Accurac Laboratory Analytical Services** will therefore ensure that, in all its dealings with customers or potential customers all employees or other personnel are and will remain impartial. To ensure that impartiality is both maintained and can be demonstrated the following principals have been established.

- Test reports are only issued after approval of authorized person, to ensure that no interest shall predominate
- **Accurac Laboratory Analytical Services** does not have (and will not form) any relationships with companies who offer consultancy or other services that can be construed as having an impact on the laboratory activities provided by **Accurac Laboratory Analytical Services**. Any proposed relationship between **Accurac Laboratory Analytical Services** and any other company will undergo a risk assessment by the Top Management for Impartiality prior to that relationship being formalized. Any current relationships with companies, organizations and individuals will be risk assessed on a regular basis to ensure that the relationship does not impact upon the impartiality of the laboratory activities.
- Individuals employed by or otherwise contracted to **Accurac Laboratory Analytical Services** are required to document and record their current and past relationships with all companies / laboratories. Any situation past or present, which may present a potential conflict of interest, is required by **Accurac Laboratory Analytical Services** to be declared. **Accurac Laboratory Analytical Services** will use the information to identify any threats to impartiality and will not use that individual in any capacity unless they can demonstrate that there is no conflict of interest
- **Accurac Laboratory Analytical Services** will not appoint any employee or sub-contractor to the laboratory activities, where any past relationship has existed with the customer. Exceptionally and at the discretion of the Lab In-Charge or Top Management an individual or sub-contractor may be allocated to laboratory activities where a past relationship has existed but there has been no relationship for a minimum of 2 years
- **Accurac Laboratory Analytical Services** does not and will not offer any commission, ('finders fees' or other inducements) to any individual or company in respect of referrals of customers unless:
 1. The terms and conditions of any such referral are clearly established and can be demonstrated and it can also be demonstrated that the fee is for a referral and the fact that a commission has been paid will in no way effect the outcome of laboratory activities
 2. A risk assessment (to establish the potential for an unacceptable threat to impartiality) has been carried-out on the process through which any such payment is made to an individual or organisation (normally a consultant) requesting the commission for referrals.
 3. All such payments are documented, recorded, and traceable and accompanied by a purchase order and invoice.

Our Code of Integrity applies to all of our employees, officers and directors and our affiliated companies.

- **Accurac Laboratory Analytical Services** does not offer specific training to any company in respect of implementing a particular test or development of facility for the testing for that company. Any training offered by **Accurac Laboratory Analytical Services** is general in nature and available to all companies or individuals who wish to attend.
- Testing personnel and others involved in the laboratory activities are not and will not be put under any pressure and will not be influenced in any way to come to a particular conclusion regarding the result of laboratory activities.

ACCURAC LABORATORY ANALYTICAL SERVICES' IMPARTIALITY NORMS:

- **Accurac Laboratory Analytical Services** shall not recruit any person, whose relative are working in the laboratory.
- No outsourcing of laboratory activities, who are already working for that customer
- No fees for referral are to be paid to any laboratory engaged in the similar activities.
- Adherence to all Accreditation and other **Accurac Laboratory Analytical Services** Policies.
- **Accurac Laboratory Analytical Services** shall not carry-out any other conflicting services other than its core business of laboratory activities.
- **Accurac Laboratory Analytical Services** shall not employ any professional conflicting its ethical policies.

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- **Accurac Laboratory Analytical Services** shall not allow any of its testing personnel to market the services offered by laboratory.
- **Accurac Laboratory Analytical Services** shall not allow any of its testing personnel to carry out financial transactions with customers / sub-contractors.
- All employees of **Accurac Laboratory Analytical Services** shall disclose any situation impairing the business ethics.
- **Accurac Laboratory Analytical Services** will allocate the testing work to its testing personnel considering the defined time period of testing. No over work / load will be given, which can cause chances of compromising the laboratory activities.
- Any unethical practice observed should be notified to the management at the earliest.
- **Accurac Laboratory Analytical Services** shall not allow any of its personnel to accept any gifts from customer / sub-contractor.
- **Accurac Laboratory Analytical Services** shall not allow any testing personnel to conduct testing for the organization where any of its family members / close relatives are involved at a decision making position.
- Testing staff are prohibited from participating in the testing activities of any organization to which they have given assistance, by training, or where they have any financial or commercial interest for a minimum period of 2 years prior to the date of application of the organization for registration.
- **Accurac Laboratory Analytical Services** direct employees are prohibited from engaging in consultancy activities, which involve the active design, generation or implementation of a system.
- **Accurac Laboratory Analytical Services** recognizes that the source of revenue is the customer paying for laboratory activities, and that this is a potential threat to impartiality. Therefore **Accurac Laboratory Analytical Services** is a self financed independent organization, with a number of controls to ensure that impartiality is retained. To obtain and maintain confidence, it is essential that **Accurac Laboratory Analytical Services'** laboratory decisions are based on objective evidence of conformity or nonconformity, and that any decisions made are not influenced by other interests or by other parties. Decision on testing of material are made and signed for by an Authorized person, who was not responsible for the testing of the same materials / products. **Accurac Laboratory Analytical Services** recognizes that threats to impartiality include the following.
 - Self-interest threats arising from a person acting in their own interest.
 - Self-review threats arising from a person reviewing the work that they have conducted themselves.
 - Familiarity (or trust) threats arising from a person becoming too familiar with or too trusting of another, instead of seeking audit evidence.

