

Impartiality Policy

Impartiality is a core tenet of Bio-Shield Asia's operations. We are dedicated to providing fair and unbiased auditing services, free from personal influence to all organizations. Our services are delivered professionally and in accordance with applicable standards. This policy outlines our commitment to this principle and the safeguards in place to ensure its maintenance.

1. Core Principles:

- **Integrity and Impartiality:** We are committed to conducting all audits with objectivity and confidentiality. Equal and unbiased treatment of all stakeholders is paramount.
- **Conflict of Interest Management:** To ensure impartiality, auditors who have recently served as consultants for an organization must observe a two-year cooling-off period before conducting any audits of that organization. Potential conflicts of interest are identified and mitigated through regular assessments and documented procedures.
- **Independent Decision-Making:** Audit decisions will be made solely on the basis of objective evidence demonstrating an organization's conformity to relevant standards. We are dedicated to accurate reporting, transparent financial transactions, and compliance with all applicable laws and regulations.
- **Transparency:** We maintain open and transparent processes and actively avoid any activities that could potentially compromise our impartiality.

2. Maintaining Impartiality:

- **Staff Competence and Training:** We ensure that all staff and assessors possess the necessary qualifications and competence to perform their duties effectively. Comprehensive training is provided to all personnel on our quality standards, the principles of impartiality, and the identification and avoidance of conflicts of interest.
- **Client Relationships:** We are committed to maintaining professional and impartial relationships with all our clients.
- **Confidentiality:** All client information is treated with strict confidentiality and protected through robust security measures.
- **Reliable Reporting:** Our reports are based on verified data and are safeguarded against any unauthorized modifications. We ensure that our auditing accurately represent the audit results and are in full compliance with all relevant laws and regulations.

3. Commitment to Continuous Improvement:

We are committed to the continuous review and enhancement of our impartiality practices. We actively solicit and value feedback on any concerns related to impartiality.

4. Reporting Concerns:

Individuals with concerns about our firm's impartiality, or who wish to report a suspected violation, are encouraged to contact our person in charge at tang.kengtiam@bioshieldasia.com

Prepared by



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Date : 2 September 2025

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