


IQMC		
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IQMC is committed to maintaining the highest standards of impartiality, independence, and integrity in all audit, Verification, inspection, and certification activities. Conflicts of interest undermine the credibility of our work and compromise the trust placed in us by clients, workers, regulators, and the public. This policy establishes the principles and controls required to identify, prevent, manage, and monitor conflicts of interest in accordance with ISO/IEC 17021-1, APSCA requirements, and leading social compliance audit standards such as SMETA, BSCI, WRAP, SA8000, SLCP, COCs, CTPAT, ICS and other social audit schemes.

A conflict of interest exists when personal, financial, commercial, or other interests could influence, or appear to influence, the impartial performance of duties. Conflicts may arise from previous employment, consultancy, family relationships, financial investments, personal affiliations, or any situation that creates bias or the perception of bias. Conflicts may also arise between different functions within the organization, including sales, operations, and certification. All personnel including employees, auditors, verifiers, subcontractors, interpreters, technical experts, reviewers, and decision makers must avoid situations that compromise impartiality and must disclose any actual, potential, or perceived conflicts immediately.

The organization maintains strict separation between audit, review, and certification functions. Auditors are not permitted to participate in certification decisions, and reviewers cannot review their own work. Sales and commercial staff have no influence over auditor assignment, audit outcomes, or certification decisions. Auditors and staff are prohibited from providing consultancy, advisory services, corrective-action guidance, document preparation, or any activity that could compromise independence. Auditors must not audit facilities where they have worked, consulted, or held financial interests within the past two years, nor may they audit facilities where family members or close associates are employed.

Before each audit assignment, auditors and subcontractors must complete a conflict of interest screening and confirm their independence from the client. Assignments are approved only after the Compliance and ethics Director verifies that no conflicts exist. Interpreters must also be screened to ensure they are not employees of the facility, related to management, or otherwise connected in a way that could influence worker interviews. Worker interview integrity is paramount, and no auditor or interpreter may conduct interviews with individuals they know personally or have prior relationships with.

All conflicts of interest must be disclosed promptly through the designated email Ethics@global.com. Upon disclosure, the Compliance and ethics Director will assess the nature and severity of the conflict and determine appropriate mitigation measures, which may include reassignment, recusal, enhanced supervision, or removal from the activity. All disclosures, assessments, and mitigation actions are documented and retained as defined in [Reporting and Records Policy](#). Failure to disclose conflicts of interest may result in disciplinary action, including suspension, removal from audit activities, termination of employment or contract, and reporting to APSCA or relevant authorities.

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Subcontracted auditors, interpreters, and external service providers are required to comply fully with this policy and sign annual conflict of interest declarations. Their performance and independence are monitored annually, and any breach of this policy may result in immediate removal from the approved auditor pool. The organization conducts annual risk assessments to identify conflict of interest risks and implements controls to mitigate them. These assessments are reviewed by the Impartiality Committee, which provides oversight and ensures that impartiality is maintained across all operations.

Training and awareness programs are conducted during onboarding, every six months thereafter, and whenever an update is made or an incident occurs, to ensure that all personnel understand how to identify, avoid, and manage conflicts of interest. Personnel must complete annual COI declarations and participate in refresher training to maintain awareness of evolving risks and requirements. The organization maintains comprehensive COI records, including declarations, screening logs, mitigation actions, and incident reports, which are reviewed during internal audits, external assessments, and accreditation evaluations.

This policy is reviewed annually to ensure alignment with legal requirements, accreditation standards, and industry best practices. Through this policy, IQMC reaffirms its commitment to impartiality, transparency, and ethical conduct, ensuring that all audit and certification activities are free from conflicts of interest and conducted with the highest level of professionalism and integrity.

Approved by: Managing Director

Dt: 10.03.2026