IQMC is committed to maintaining the highest standards of impartiality, independence, and integrity in all audit and Verification 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 APSCA requirements, leading social compliance audit and security standards.

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 audit execution. All personnel including employees, auditors, verifiers, subcontractors, interpreters, technical experts, reviewers, and management must avoid situations that compromise impartiality and must disclose any actual, potential, or perceived conflicts immediately. All members of the Board of Directors, Ethics and Compliance Director and all other personnel shall sign a Conflict of Interest Declaration every year to disclose any personal, family, financial, or business relationship with any audited facility. If any such relationship exists, the concerned member shall not take part in any decisions related to that client, including audit assignment, report approval, pricing, or other related activities.

The organization maintains strict separation between audit, sales and review functions. Auditors are not permitted to review their own work, and they shall not engage in marketing, sales, or business development activities for IQMC. Sales and commercial staff have no influence over auditor assignment, audit outcomes and any audit execution related activities. 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 three years, nor may they audit facilities where family members or close associates are employed. All auditors shall sign Declaration of impartiality and confidentiality before conducting any audit.

Before each audit assignment, auditors and subcontractors must sign a conflict of interest declaration and confirm their independence from the client. Interpreters must also signed the conflict of interest declaration 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, where a translator is being used, they shall be fully briefed on the need for interviewee protection and confidentiality.

All conflicts of interest must be disclosed promptly through the designated email ethics@iqmcglobal.com. Upon disclosure, the Compliance and Ethics Director, and where required, the Impartiality Committee, shall review the nature and severity of the conflict of interest and decide appropriate control measures. These measures may include reassignment, recusal from the activity, additional supervision, or removal from the related 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 and related scheme's representatives.

The organization annually reviews risk assessments or when there is any incident to identify any new conflict of interest risks and implements controls to mitigate them. These assessments are reviewed by the Scheme Manager, 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 participate in refresher training to maintain awareness of evolving risks and requirements. The organization maintains comprehensive COI records, including declarations, mitigation actions, and incident reports, which are reviewed during internal audits, external assessments, and accreditation evaluations.

This policy is reviewed periodically 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 verification activities are free from conflicts of interest and conducted with the highest level of professionalism and integrity.