IQMC is committed to conducting all social compliance audit activities and verification activities with the highest standards of impartiality, independence, and professional integrity. Impartiality is fundamental to the credibility of our audit outcomes and essential for maintaining the trust of clients, workers, brands, regulatory bodies, and other stakeholders. This policy outlines our commitment to impartiality and the measures we take to ensure that all audit decisions remain free from bias, conflict of interest, or undue influence.

This policy applies to all employees, auditors, verifiers, contractors, interpreters, trainees, and any individual acting on behalf of IQMC. All personnel must perform their duties objectively and avoid situations that could compromise, or appear to compromise, their impartiality. Every individual involved in audit activities is required to disclose any personal, financial, or professional relationships that may create a conflict of interest. No person may participate in an audit decision where such a conflict exists, and all disclosures are reviewed by impartiality committee and Ethics and compliance Director and documented to ensure transparency and accountability. The Ethics and Compliance Director shall remain independent from operational, commercial, and personal relationships that may influence judgement and shall not be involved in any audit-related activities, including audit scheduling, audit execution, report writing, or report review.

IQMC maintains a structured and documented process for identifying, analyzing, and managing risks to impartiality. This includes evaluating potential threats such as self-interest, familiarity, advocacy, intimidation, and financial or commercial pressures. These risks are reviewed periodically, and appropriate controls are implemented to eliminate or minimize their impact. To further safeguard impartiality, decisions are made by personnel who were not involved in the audit itself, ensuring a clear separation between audit execution and decision-making.

To strengthen oversight, IQMC has established an Impartiality Committee comprising internal and external stakeholders. The Impartiality Committee is composed of members independent of IQMC's operational and commercial activities. This committee monitors impartiality risks, reviews audit practices, and ensures that no commercial, financial, or operational pressures compromise the objectivity of audit outcomes. The committee has the authority to challenge decisions, recommend corrective actions, and provide independent oversight of the impartiality management system.

IQMC does not offer consultancy services, system design, or any activity that could compromise independence. We do not provide training that is specific to a client’s audit findings, nor do we engage in activities that could create a perception of advocacy or favoritism. Auditors and staff are strictly prohibited from accepting gifts, favors, special hospitality, or any form of inducement from clients, suppliers, or factory representatives. All personnel must adhere to ethical conduct requirements aligned with APSCA's Code of Professional Conduct and industry best practices.

Impartiality is especially critical in social compliance audits, where worker protection and unbiased data collection are essential. Audit teams must conduct worker interviews independently, without interference from factory management or external parties.

Sampling must be determined solely by the auditor, and no influence from clients, buyers, or facility representatives is permitted. Auditors must ensure that workers can speak freely without fear of retaliation, and no information may be shared with management that could compromise worker anonymity or safety.

Oversight of impartiality is reinforced through continuous monitoring, internal audits, and periodic reviews of audit activities. Employees are encouraged to report any concerns related to impartiality without fear of retaliation, and all reports are investigated promptly and confidentially. Training sessions are conducted at least every six months, and additionally whenever an incident occurs or there is an update to policies or at the time of onboarding, to reinforce secure data handling practices, legal responsibilities, and ethical expectations. Any breach of this policy is treated with seriousness and may result in disciplinary action, including suspension, termination, or removal from audit activities.

To safeguard impartiality and integrity, IQMC shall not coerce, prevent, or discourage any witness or participant from cooperating in APSCA investigations. Auditors and staff must act independently and report ethical misconduct or Code violations without bias, ensuring that APSCA receives timely and accurate information free from undue influence.

This policy is reviewed annually, or more frequently if required, to ensure its continued relevance and effectiveness in line with evolving standards, regulatory requirements, and industry expectations. Audit records are retained for the minimum period of 10 years, unless a longer retention period is required by applicable legal, accreditation, or contractual obligations. The Operations Director is responsible for approving updates and ensuring that all personnel understand and comply with the principles outlined in this policy. Through this commitment, IQMC ensures that all audits are conducted with fairness, independence, and unwavering integrity.