

Atyab International Services (AIS) Certifications



MS-P&O

POLICIES AND QUALITY OBJECTIVES MANUAL

Version 1.02

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INDEX

Sr. No.	Contents	Page No
	Section A	
1.1	PY-01 Quality Policy- Management Certifications	5
1.2	PY-01A Quality Policy-Halal Certifications	5
2	PY02-Confidentiality Policy	6
3	PY03 Impartiality Policy	6
	Section B	
1	QO-01 Quality Objectives	10
2	Annex-1 Response time Matrix	11

SECTION A POLICIES

1. QUALITY POLICY – MANAGEMENT SYSTEM AND HALAL CERTIFICATION UNITS

1.1 Management System: Quality Policy

AIS Certifications is dedicated to providing a high-quality certification services to all of its clients, which is carried out in a fair and impartial manner. Our management systems have been developed to ensure that our auditing, certification and associated procedures are carried out to the highest levels of quality and integrity. We aim to provide customers with the best possible service based on openness and impartiality. Our management system and procedures have been developed specifically to ensure we recognize any conflicts of interest and ensure the objectivity of the certification process. In order to achieve this objective a Quality System has been designed, developed and implemented across the whole range of certification services offered. This system will ensure that both the contractual requirements agreed with our clients and the controls laid down by the Gulf Accreditation Center (GAC) including the international standard ISO/IEC 17021 are satisfied. The company's quality system is laid down in controlled documentation, which covers all aspects of the company's operation, has been approved by top management, understood by all associated staff and implemented at all levels. In order that its effectiveness is maintained the whole system is regularly monitored through internal audits and periodic reviews.

1.2 Halal Certification-Quality Policy

The Halal Certification Services of AIS Certifications is dedicated to providing a high quality Halal certification service to all of its clients, which is carried out in a fair and impartial manner. Our management systems have been developed to ensure that the Halal certification and associated services and procedures are undertaken to the highest levels of quality and integrity. We aim to provide customers with the best possible service based on openness and impartiality. Our management systems and procedures have been developed specifically to ensure that we recognize any conflicts of interest and ensure objectivity of the Halal certification process. In order to achieve this objective a quality system has been designed, developed and implemented across the whole range of Halal certification activities and services offered. This system will ensure that both the contractual requirements agreed with our clients and the controls given by the Gulf Accreditation Center (GAC), including the standards ISO/IEC 17065, are satisfied. The company's Halal certification quality system is laid down in controlled documentation, which covers all aspects of the company's operation, has been approved by top management, understood by all associated staff and implemented at all levels. In order that its effectiveness is maintained the whole system is regularly monitored through internal audits and periodic reviews.

2. Confidentiality Policy

- a) **Staff and Sub contractor Requirements** : All information received by or available to AIS Certification staff, sub-contractors or committee members (in whatever format) received in conducting audit activities, or during other certification activities, or during any dealings with an organization for any other reason shall be regarded as strictly confidential and shall not be divulged to any 3rd party (unless specified in ISO/IEC 17021-1:2015/ ISO/IEC 17065:2012) without the express permission of the organization or individual concerned. The requirement to keep confidential any information will also include any organization that has a legitimate right to audit or inspect AIS Certification.
- b) Where AIS Certification is required by law to release confidential information to a third party the client or individual concerned shall, unless regulated by law, be notified in advance of the information provided.
- c) However, where the organization is seen to be operating contrary to legal requirements or has operating practices which pose a danger to staff, customers or the environment of AIS Certification reserves the right to immediately report any such incident to the relevant authority. Any such reporting will only be undertaken with the permission of a Director.
- d) **Access to Records:** All records will be retained in a secure manner, only accessible to authorized staff via either paper records or password controlled electronic records. Sub-contractors will be limited to accessing information produced by them in conducting an audit. Records will only be made available to organizations who can demonstrate a legitimate (and legal) right to view those records and specifically to Accreditation Bodies.
- e) **Confidentiality Declarations:** All staff, Sub Contractors, Directors and Committee Members will be required to agree to AIS Certification confidentiality policy and sign a confidentiality agreement. Sub-contractors will also sign an agreement which also contains the responsibility to maintain confidentiality.

3. Impartiality Policy

- A. AIS Certification is the legal entity responsible for certification activities; reference to AIS Certification in this Policy and Public Statement refers to these legal entities.

AIS Certification its Directors, Staff and Subcontractors fully understands the importance of impartiality in undertaking its Certification Activities. AIS Certification will therefore ensure that in all its dealings with clients or potential clients 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.

- AIS Certification, Certificates are only issued following a review by an independent authorized and competent member of the management team (who has not been involved in the audit) to ensure that no interest shall predominate.
- AIS Certification does not offer (and has never offered) management system consultancy or any other form of consultancy to companies or individuals.
- AIS Certification does not offer (and has never offered) an internal audit service to its certified clients.
- AIS shall not certify Quality Management System (QMS) of another certification body.
- AIS Certification does not own or have any interest (financial or otherwise) in any other company that offers certification or management system consultancy services.
- AIS Certification 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 certification services provided by AIS Certification. Any proposed relationship between AIS Certification and any other company will undergo a risk assessment by the Committee 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 certification process.
- Individuals employed by or otherwise contracted to AIS Certification are required to document and record their current and past relationships with all companies. Any situation past or present which may present a potential conflict of interest is required by AIS Certification to be declared. AIS Certification 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.
- AIS Certification will not allocate a member of staff or subcontractor to a management system audit where any past relationship has existed. Exceptionally and at the discretion of the Technical Manager or Directors an individual or subcontractor may be allocated to a management system audit where a past relationship has existed but there has been no relationship for a minimum of 2 years.
- AIS Certification does not and will not offer any commission, ('finders fees' or other inducements) to any individual or company in respect of referrals of clients unless:
 - B.** 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 affect the outcome of an audit.
 - 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 organization (normally a consultant) requesting the commission for referrals.

- All such payments are documented, recorded, and traceable and accompanied by a purchase order and invoice.
- AIS Certification does not offer specific training to any company in respect of implementing a particular standard for that company. Any training offered by AIS Certification is general in nature and available to all companies or individuals who wish to attend.
- AIS Certification will ensure that it is not linked or marketed in any way which links it with the activities of a management system consultancy and will take appropriate action should any such link be identified.
- Auditors and others involved in the certification process 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 an audit.

C. AIS Certification's Impartiality Norms:

- No outsourcing of Audits to Consultancy Organization.
- No Referral Fees to be paid to Consultancy Organization.
- Facts based communication to Clients/ Consultancy Organization.
- Adherence to all Accreditation and other AIS Certification Policies.
- AIS Certification shall not carry out any other conflicting services other than its core business of Certification.
- AIS Certification shall not employ any professional conflicting its ethical policies.
- AIS Certification shall not allow any of its auditors to market the services and conduct the audits for the same client.
- AIS Certification shall not allow any of its auditors to carry out financial transactions with clients / consultants.
- AIS Certification shall not carry out business with any consultant inducing pressures to compromise impartiality.
- All employees of AIS Certification shall disclose any situation impairing the business ethics.
- AIS Certification shall not allow any of the auditors to carry out audits for the client at least for 2 years from the date of relinquishment from their services for the client.
- AIS Certification shall not allow any auditor to compromise on the audit timing as required as per the accreditation/ AIS Certification norms.
- AIS Certification shall not allow any auditor to conduct the audit for the client for which it has not been approved for.
- AIS Certification shall maintain transparency with regard to all information.
- No auditor shall divulge any confidential information of the client to any third party without written consent from the client and approval by MD.
- No auditor shall carry any client information with them after the usage period. All client information shall be returned after usage.
- Utmost care / verification to be carried out for granting the right scope of certification.
- Any unethical practice observed should be notified to the management at the earliest.
- AIS Certification shall not allow any of its auditors to accept any gifts from client / consultant of value greater than OMR 25.
- AIS Certification shall not allow any auditor to conduct audit for the organization where any of its family members / close relatives are involved at a decision-making position.

- Disciplinary actions for non-adhering to impartiality policies shall be taken by the Management in consultation with Impartiality Committee.
- To supplement in-house resource AIS Certification employs Associate (subcontract) auditors and sometimes has working relationships with overseas business managers. At no stage does AIS Certification outsource its audits to management systems consultancy organization, outsource its certification decisions, or link its marketing activities with management systems consultancy. AIS Certification retains full control of all decision-making processes regarding granting, maintaining, renewing, extending, reducing, suspending or withdrawing certification.
- AIS Certification continues to evaluate the risks associated with its operations in the domestic and overseas to ensure it can meet liabilities associated with its certification activities. A comprehensive risk analysis is maintained and reviewed annually.
- Conflict of Interest and objectivity is further covered through annual training sessions and contractually binding agreements, to ensure all management system certification activities are conducted in an independent and impartial manner.
- Audit / certification staff are prohibited from participating in the Audit / certification of any organization to which they have given assistance, by consultancy or training (other than professionally registered auditor 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.
- When allocated to a particular contract, Audit / certification staff shall not disclose or discuss any detail; before or after the Audit / certification; to any member of staff other than their direct Management or other members of the team, as required by the Secrecy & Non-Disclosure agreement signed on commencement of employment.
- All subcontracted Audit / certification staff or sector specialists used to support permanent staff of AIS Certification shall sign a Subcontractor Agreement and a Secrecy & Non Disclosure Agreement and shall be included on the Office Potential Conflict Listing.
- AIS Certification direct employees are prohibited from engaging in consultancy activities, which involve the active design, generation or implementation of a Quality or Environmental Management System.
- All directly employed Management and Staff are required to declare all financial interests or business activities on commencement and during the period of employment.
- AIS Certification staff or subcontractors shall not suggest or imply to imply that certification would be simpler, easier or less expensive if consultancy or training services were used. In addition, subcontract staff cannot offer consultancy or training services to AIS Certification's clients that they have been assigned to audit, during or after the assigned task has been completed.
- Overall, the certification of companies who supply a service to AIS Certification is not deemed to be an unacceptable threat to conflict of interest. However, certification of a company in partnership with whom AIS Certification provides a direct service is deemed to be an unacceptable Impartiality Policy.
- AIS Certification recognize that the source of revenue for a certification body is the client paying for certification, and that this is a potential threat to impartiality. Therefore, AIS Certification 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 AIS Certification's certification 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. Certification decisions are made and signed for by a competent Certification Manager who was not responsible for the audit and was not a member of the audit team AIS Certification recognizes that threats to impartiality include the following.

- Self-interest threats arising from a person or body 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.
 - Intimidation threats arising from a person having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to a supervisor.
- D. Public Statement (as it appears on AIS Certifications website)**
- AIS Certification its Directors, Managers, Staff and others involved in the Certification of Organizations fully understand the importance of impartiality in undertaking its Certification Activities.
 - AIS Certification will therefore ensure that in its dealings with clients or potential clients, all employees or other personnel involved in Certification Activities are, and will remain, impartial.
 - To ensure that impartiality is both maintained and can be demonstrated, AIS Certification has identified and risk assessed all relationships which may result in a conflict of interest or pose a threat to impartiality.

1) Purpose

In accordance with AIS's corporate values, AIS seeks to conduct its business in line with its personal traits (identity), the dynamics of teamwork, and organizational culture at all times. AIS's personal traits are demonstrated by being a group of highly skilled individuals whose resolution is to be modest, determined and consistently seeking knowledge through good example. AIS teamwork dynamics supports mutual trust, lenience, solidarity and keenness. AIS's organization culture promotes a culture of integrity, righteousness, fulfillment and persistence.

However, we acknowledge that all organizations face the risk of their activities going wrong from time to time, or of unknowingly harboring malpractice. We believe we have a duty to take appropriate measures to identify such situations and attempt to remedy them. By encouraging a culture of openness and accountability within the organization, we believe that we can help prevent such situations from occurring. We expect all staff to maintain high standards in accordance with our code of ethics and to report any wrongdoing that falls short of these fundamental principles. The aim of this policy is to ensure that our concerned persons are confident that they can raise any matters of genuine concern without fear of reprisals, in the knowledge that they will be taken seriously, that their concerns will be investigated appropriately and in a confidential manner.

The following guidance sets out the procedure by which employees/concerned persons can report concerns about workplace practices.

2) Personnel responsible for implementing policy

The Board has overall responsibility for AIS's whistle-blowing policy but has delegated day-to-day responsibility for overseeing and implementing it to the GM Responsibility for monitoring and reviewing the operation of the policy, and any recommendations for change within the organization resulting from investigations into complaints under the policy lies with the Audit Committee.

Concerned Persons are responsible for the success of this policy and should ensure that they take steps to disclose any wrongdoing or malpractice they may become aware of. If there are any questions about the content or application of this policy, the GM should be contacted for clarification.

3) Who is covered by the policy?

This policy is applicable to all individuals working for AIS at all levels and grades including, members of the executive management, senior managers, employees (including permanent, temporary and part-time employees), trainees, customers, staff contractors, external consultants, suppliers and vendors (collectively known as "Concerned Persons" in this policy) whom obtain insider knowledge regarding malpractice or illegal activities within the organization taking place either through witnessing the behavior or being advised of it (Tip-offs) which fall within the categories outlined below.

4) What disclosures are covered?

This policy shall be used if there is a genuine concern that there are reasonable grounds for believing that:

1. A fraud or theft is suspected; or
2. a criminal offence has been committed, is being committed, or is likely to be committed; or
3. a person has failed, is failing, or is likely to fail to comply with his or her legal obligations whether derived from statute, regulations or contract; or
4. a false or inaccurate allegation has been made, is being made, or is likely to be made against a person connected with AIS (whether a co-employee, an adviser or supplier of AIS or a customer); or
5. the environment has been, is being, or is likely to be damaged;
6. Breach of Confidentiality and Impartiality or
7. any of the above are being, or are likely to be, deliberately concealed.

In the context of AIS's business, particular concerns which may fall within the terms of this policy include, for example, breach of our code of conduct/ethics, breach of confidentiality, financial fraud and breach of health and safety requirements. In general, this policy covers actions or omissions that may be considered as illegal, contrary to policies or established procedures or outside the scope of an individual's authority, actions which could damage AIS's reputation and conflicts of interest.

Concerns or disclosures should be reported in good faith and any false accusations are forbidden under this procedure. If there are uncertainties whether the matters of concern are within the scope of this policy (for example, if there are suspicions but uncertainty as to whether the law has been broken, or whether a person is acting outside the scope of their authority), such concerns should be reported to the GM in accordance with the procedure set out below.

5) How should a disclosure be made?

Concerns, disclosures or potential/actual fraud activities should be reported through Integrity Hotline hotline.AIS.com. In the future, other channels such as telephone reporting and e-mails could be introduced.

Thereafter, AIS' employees must formalize their concerns with the GM in writing. Any person raising a concern (whistle blower) must state that they are using the Whistle-blowing Policy and specify whether they wish their identity to be kept secret. The GM will ask such persons raising concerns to formalize their concerns in writing either before or after the first engagement. The GM will acknowledge receipt of formal written disclosure and keep a record of further action taken.

All formally written disclosures should be addressed to the GM, and should include (if applicable) a clear understanding of the issue being raised, should be factual rather than speculative, date & time of the disclosure, incident or suspicion, name of the complaint, the details of

communications, the nature of the disclosure, time & period of the alleged disclosure, the circumstances of the allegation, the location of the allegation, the name or names of the accused and the amount involved.

6) Investigation of disclosure

AIS is committed to investigating disclosures fully, fairly, quickly and confidentially where circumstances permit. Following the submission of a formal written disclosure, the GM (or another individual acting in his place) will acknowledge receipt and make appropriate arrangements for examining the disclosure (Tip-Off).

The length and scope of the examination will depend on the subject matter of the disclosure. In most instances, the GM will carry out an initial assessment of the disclosure to determine whether there are grounds for a detailed investigation to take place or whether the disclosure is, for example, based on wrong information. Based on the initial assessment, the GM can delegate, consult with, and seek guidance from, the relevant department(s) at AIS (for example if a disclosure relates to a financial matter, the GM should consult with Finance and if it relates to health and safety, he should seek guidance from Health & Safety, etc.). Further, if the disclosure relates to a Financial and/or Compliance issue and after examination and initial assessment the GM will either recommend file & close or carry-out a detailed investigation. However, if the disclosure relates to a people issue the matter will be delegated to HR & raised to Grievance Committee, if needed. The closing status of these matters will be reported to the Audit Committee through GM monitoring.

In any event, a report will be produced to the Audit Committee. The Audit Committee will report to the Board of Directors a summary of the outcome of the Whistleblowing disclosures within the regular reports submitted by the Audit Committee to the Board of Directors during the year. If there is dissatisfaction with the investigation or its conclusion then the whistle blower who has raised the concern should write directly to AIS's Board Secretary detailing the concerns who will then communicate the written complaint to the Grievance Committee.

If a longer investigation is considered necessary, the GM will usually appoint an investigator or investigative team including personnel with experience of operating workplace procedures or specialist knowledge of the subject matter of the disclosure. Recommendations for change will also be invited from the investigative team to enable the minimization of the risk of the recurrence of any malpractice or impropriety which has been uncovered. The Audit Committee will then be responsible for reviewing and (if considered appropriate) implementing these recommendations.

In case the initial assessment of the investigation results involves Senior Members of AIS, a special committee formed by the Audit Committee will handle the investigation.

So far as the GM considers it appropriate and practicable, whistle blowers will be kept informed of the progress of the investigation. However, the need for confidentiality may prevent AIS from giving specific details of the investigation or actions taken.

7) Anonymously

AIS recognize that disclosures made under this policy may involve highly confidential and sensitive matters and that the whistle blower may prefer to make an anonymous disclosure. However, AIS regrets that it cannot guarantee to investigate all anonymous allegations. Proper investigation may prove impossible if the investigator cannot obtain further information, give feedback, or ascertain whether the disclosure was made in good faith. It is preferable for whistle-blowers to reveal their identity to the GM and measures can be taken to preserve confidentiality and protect anonymity if appropriate (see below on confidentiality).

All reports will be treated on a confidential and anonymous basis, except in rare instances that requires external investigation by relevant government authorities.

Only those with a need to know will be involved in or know of the investigation.

AIS recognizes that there may be matters that cannot be dealt with internally and in respect of which external parties will need to be notified and become involved either during or after our investigation. AIS will endeavor to inform whistle blowers if a referral to an external authority is about to or has taken place, although AIS may need to make such a referral without the knowledge or consent of the whistle blower, if AIS considers it appropriate.

8) Confidentiality

Every effort will be made to keep the identity of an individual who makes a disclosure under this policy confidential, at least until any formal investigation is under way. In order not to jeopardize the investigation into the alleged malpractice, the whistle blower will be expected to keep the fact that they have raised a concern, the nature of the concern and the identity of those involved confidential. There may, however, be circumstances in which, because of the nature of the investigation or disclosure, it may be necessary to disclose the identity of the whistle blower. This may occur in connection with associated disciplinary or legal investigations or proceedings. If in AIS's view such circumstances exist, AIS will exert every effort to inform the whistle blower that their identity is likely to be disclosed and all reasonable steps will be taken to protect such persons from any victimization or detriment as a result of having made a disclosure. If it is necessary for persons raising concerns to participate in an investigation, the fact that they made the original disclosure will, so far as is reasonably practicable, be kept confidential. It is possible, however, that the whistle-blower's identity could still become apparent to third parties during the course of an investigation.

9) Protection and support for whistle-blowers

Concerned Persons who raises genuinely-held concerns in good faith under this procedure will not be dismissed or subjected to any detriment as a result of such action. Detriment includes unwarranted disciplinary action and victimization. If a whistle blower believes that they are being

subjected to a detriment within the workplace as a result of raising concerns under this procedure, they should inform the GM immediately. Employees who victimize or retaliate against those who have raised concerns under this policy will be subject to disciplinary action.

If an investigation under this procedure concludes that a disclosure has been made maliciously, in bad faith or with a view to personal gain, the whistle-blower will be subject to disciplinary action. Those choosing to make disclosures without following this procedure may not receive the protection outlined above.

10) Recognition

Depending on the nature & gravity of the disclosure, the GM may recommend some sort of recognition to the Audit Committee for approval. The recommended recognition will be decided by the CEO and Head of Human Resources and approved by the Compensation Committee. This is only applicable if the whistleblower disclosed their complete identity and assisted in investigating through providing proof and evidence. However, this policy re-emphasizes that where disclosure is made maliciously, in bad faith or with a view to personal gain, will result in the whistle-blower being subjected to disciplinary action.

11) Review and amendments of this policy

This whistle-blower policy reflects AIS's practice. The GM, in conjunction with the Audit Committee, will be responsible for reviewing this policy from an operational perspective periodically (i.e. every two years).