

ASSOCIATED KOKUSAI SERVICES LIMITED

IMPARTIALITY POLICY

Associated Kokusai Services Limited's (AKS) top management is committed to impartiality in its certification activities, and has appointed an independent Impartiality Committee.

- We are aware of the importance to fulfill the impartiality policy through certification activities so as to eliminate any conflict of interests.
- We do not provide any service that creates a threat to impartiality and we will take necessary actions to eliminate such threats.
- We identified the risk of possible conflict of interest during our certification services and the means to eliminate or minimize it.
- We do not certify activities or systems of other certification bodies.
- We do not provide consulting services in quality management, environmental management and other systems related to international standards.
- We do not provide internal audits for our certified clients.
- We do not sub-contract the audits to a management consultancy firm.
- Auditors whom performed consulting services in that company in the previous two years will not assigned by our certification process.
- We do not permit financial or other pressures to certify a company.

All personnel of AKS are committed to fully compliance with this declaration. All internal / external personnel of AKS, including its Chief Executive, key management personnel, auditors and technical experts are required to complete and sign the compliance of the confidentiality and non-conflict and code of conduct document.

For and on behalf of Associated Kokusai Services Limited

YK

Chief Executive

Date: 2/1/2025