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## 1. Purpose:

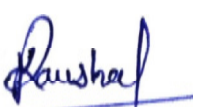

This procedure has been established to address organizational issues related to conflict of interest ; arrangements to ensure management and personnel are free from pressures; protection of customer's confidential inform; confidence in its competence, impartiality, judgment or operational integrity and appointment of deputies.


## 2. Responsibility:

Technical Manager and Chief Executive Officer

## 3. Procedures:

- 3.1 YQ Business Assurance Private Limited structure as described in organization chart is so established that key customer linked activities as inquiry for audit, fees structure, filling reports and communication with customers are undertaken by a set of persons who are not directly linked with audit activities. Organization chart is displayed in key location.
- 3.2 The access to data is controlled including manual and electronic supervisions. The use of mobile phones by auditors during work hours is restricted. The auditors are not allowed to take job work to home (except in lockdown condition). The reports, other documents, legal documents, structure and other information of client will be kept as confidential and will not be disclosed with anyone by auditor, without permission of YQBAPL. In case of emergency, auditor can keep records in safe manner and once situation become normal, it will be submitted in YQBAPL. On website client information will not be uploaded. Unique Identification Number will be given to client, upon providing UIN, FE can view there certificate. Certificate and information of client will not be uploaded on public domain. It can be shared with FSSAI/QCI on case to case basis.
- 3.3 The activities as witness audit, complaint resolution etc. are thoroughly layered. The witness audit is in presence of management or its representatives and only specific audit are done and relevant audit persons are present.

	
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3.4 The impartiality concerns as on ownership, governance, management, personnel, shared resources, finances, contracts, marketing (including branding), and payment of a sales commission or other inducement for the referral of new customers, etc. are thoroughly discussed during management review.

3.5 Risk analysis on impartiality is a regular practice through brainstorming and records are maintained. If organization identifies any risk to its impartiality through risk assessment, these are minimized or eliminated and documentary evidence and related records are maintained.

3.6 Persons are made aware of and encouraged to report about any conflict of interests coming to their knowledge or any pressure to influence their work directly to management and YQBAPL as a policy protects identity of any whistle blowers.



3.7 The management is committed to impartiality and demonstrates the same by incorporating impartiality concerns in quality policy and all personnel have to sign the impartiality policy document.

3.8 YQBAPL encourages second and third party audits including regularly undertaking quality assurance activities as an independent evaluation of its systems in place to ensure its own credibility as a third party auditing agency.

3.9 YQBAPL takes action to respond to any threats to its impartiality arising from the actions of other parts of the organization, persons outside of the organization, subcontractors, related bodies or other bodies or organization.

3.10 YQBAPL strives on safeguarding impartiality and ensuring that it is understood at all levels of the organization. Implement good practices like establishing “Code of Conduct” and requiring internal and external personnel to abide by it.

3.11 YQBAPL maintains a professional environment and culture in the organization that supports a behavior of all personnel that is consistent with impartiality

	
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