

Code of Conduct

International Quality Management Certification (IQMC)

Social Compliance & Assurance Services

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A Message from Leadership

At IQMC, our goal is to be the most trusted partner in social compliance and

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assurance services. We bring together deep sector knowledge, robust methodology, and leading industry understanding to support our clients in managing complex compliance challenges — now, in the future, and at every stage in between.

At IQMC, doing the right thing lies at the heart of all we do. As we support our clients through an ever-changing risk environment spanning social compliance auditing and certification to independent inspection services, it is vital that we set the standard ourselves. Delivering excellence is only possible when we act with the highest level of integrity.

Our internal culture is shaped by our core values and faith, honesty, and fairness. This Code of Conduct carries those values forward to every person and organisation engaged with us. We maintain a strict zero-tolerance position on improper business conduct for all who work within or alongside our company.

Whether you are an employee, subcontractor auditor, auditor, trainer, or stakeholders, this Code applies equally to you.

We are grateful for your commitment to these standards and for your role in helping IQMC build a future grounded in trust, excellence, and integrity.

Sundeep Tomar

Managing Director, IQMC Certification Pvt Ltd

Signature: _____

Our Vision

IQMC is guided by a commitment to integrity, impartiality, transparency, and professionalism in all its certification and compliance activities.

Integrity	Impartiality	Excellence
Upholding ethical conduct, professionalism, and accountability in all activities.	Ensuring independent, objective, and transparent decision-making.	Delivering competent services that drive continual improvement and sustainable growth.

Understanding This Code

Purpose and Scope

IQMC requires all employees, directors, officers, freelance auditors, trainers, inspectors, and everyone acting on our behalf to adhere to all relevant laws and to conduct themselves with ethical responsibility and integrity at all times.

This Code of Conduct is consistent with internationally recognised ethical frameworks, including ISO 17021-1:2015, and serves as a guide for all personnel and business stakeholders engaged with IQMC in the field of social compliance auditing and certification.

This Code is applicable to all individuals and stakeholders connected with IQMC including:

- Employees and management at all levels
- Freelance auditors, trainers, and inspectors
- Sub-contractors and service providers
- Suppliers, agents, and intermediaries
- Joint venture and stakeholders

Signature: _____

Expectations and Responsibilities

IQMC works exclusively with stakeholders who genuinely understand and share our dedication to ethical conduct and the principles set out in this Code.

For all personnel and business stakeholders, this means you must:

- Adhere to this Code and any additional requirements set by IQMC, or demonstrate that equivalent policies are already in place within your organisation.
- Share the contents of this Code with all employees involved in work undertaken for IQMC.
- Extend the principles of this Code to your own suppliers and sub-contractors involved in work related to IQMC.
- Undertake periodic self-assessments against this Code to identify and address any gaps in your own policies and procedures.
- Assist IQMC in overseeing compliance, including completing questionnaires, supplying relevant documentation, and taking part in audits when called upon.
- Raise a concern if you believe something is wrong in relation to any activities connected to IQMC.

Speaking Up and Reporting Concerns

All personnel and stakeholders are encouraged to raise ethical concerns freely, without any fear of retaliation. Any form of retaliation against a person who raises a concern or participates in an investigation will not be accepted. Concerns may be brought directly to your IQMC contact or line manager, or reported confidentially to the IQMC Ethical Director.

Compliance Obligations and Accountability

Every member of personnel and all business stakeholders are obligated to comply fully with this Code, as required under the terms and conditions governing our engagements. Business stakeholders are expected to embed these requirements throughout their supply chain and make the principles outlined here a standard part of their ethical business practices.

Where a conflict arises between:

- This Code and any applicable local laws — local laws shall prevail. Where this Code sets a higher standard than local law, the Code takes precedence.
- This Code and specific contractual terms — you must follow whichever provision sets the more demanding standard.

IQMC retains the right to conduct audits to verify compliance with this Code. All personnel and stakeholders are required to maintain records that demonstrate adherence and to grant access to these upon request. Failure to comply may lead to contract termination or dismissal.

Signature: _____

Ethical Principles

Integrity · Transparency · Accountability

Integrity, Impartiality and Objectivity

Integrity and impartiality sit at the very heart of everything we do at IQMC. We adhere to rigorous ethical standards, including ISO 17021-1:2015. All services are delivered with honesty and transparency, free from any external influence or conflict of interest.

For all personnel and business stakeholders, this means you must:

- Conduct all activities for IQMC in a fair, honest, transparent, and integrity-driven manner.
- Respect and observe the laws and regulations applicable in each country and jurisdiction in which we operate.
- Refrain from performing services in any manner that may compromise IQMC's ethical standards or impartiality.
- Deliver your services in accordance with IQMC's defined standards and approved methods and procedures.
- Avoid performing accredited or certification services in relation to your own products or solutions.
- Ensure that commercial, financial, or other external pressures do not affect the outcome of any audit or certification decision.

Managing Conflicts of Interest

IQMC actively works to prevent situations where conflicts of interest may affect our decisions or actions. Should any actual or potential conflict arise, we address it openly and transparently, taking necessary measures to eliminate, reduce, or resolve it.

For all personnel and business stakeholders, this means you must:

- Ensure that all activities carried out for IQMC are free from any conflicts of interest.
- Proactively disclose any real or potential conflict of interest to IQMC and take appropriate steps to address it.
- Declare any relationship with an IQMC director, officer, employee, or contractor that may constitute or appear to constitute a conflict of interest.
- Avoid any duplication of responsibilities that could jeopardise the impartiality and independence on which our services depend.
- Execute and abide by a confidentiality and impartiality agreement at the start of your engagement.

Prevention of Bribery and Corrupt Practices

IQMC has zero tolerance for bribery and corruption of any kind, in any location across the world. We expect the same firm commitment from all those we partner with.

For all personnel and business stakeholders, this means you must:

- Operate your business with honesty, fairness, and complete freedom from bribery or corruption of any nature.
- Actively prohibit unlawful or unethical conduct at every level of your organisation.
- Refrain from offering, providing, soliciting, receiving, or approving bribes or facilitation payments in any form.
- Refrain from directing, encouraging, or permitting any third party to offer, provide, or receive bribes on your behalf or on behalf of IQMC.

Signature: _____

- Extend gifts or hospitality only in a manner that is fully transparent and not designed to inappropriately influence any business decision. Gifts must never take the form of cash or vouchers.
- Alert IQMC if you become aware of or have reason to suspect any bribe or facilitation payment in relation to IQMC activities.

Compliance with Sanctions and Trade Controls

IQMC adheres fully to all applicable laws and regulations concerning sanctions and export controls.

For all personnel and business stakeholders, this means you must:

- Observe all relevant laws and regulations pertaining to sanctions and export controls.
- Avoid taking any action that could result in IQMC breaching sanctions or export control obligations.

Fair Competition and Anti-Trust Compliance

IQMC engages in fair competition in full accordance with applicable competition and anti-trust legislation.

For all personnel and business stakeholders, this means you must:

- Adhere to all applicable competition and anti-trust legislation.
- Refrain from coordinating with competitors in any way that unlawfully restricts or distorts competition.
- Avoid participation in price-fixing, bid-rigging, market allocation, or any exploitation of market dominance.
- Avoid disclosing confidential or commercially sensitive information that IQMC is not authorised to receive.

Financial Integrity and Fraud Prevention

IQMC keeps thorough and accurate financial records in accordance with applicable laws and professional standards. We maintain a strict zero-tolerance position on fraud, which includes theft, misappropriation, money laundering, and the misuse of company assets.

For all personnel and business stakeholders, this means you must:

- Abstain from any dishonest or fraudulent conduct, including deceptive practices, theft, or misappropriation of assets.
- Avoid submitting invoices that are inaccurate or include false or misleading information.
- Keep thorough and precise financial records of all business dealings conducted with IQMC.
- Make copies of financial records relating to IQMC available upon request.
- Promptly notify IQMC management of any suspected fraud or misuse of assets without delay.

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Political Neutrality and Contributions

IQMC maintains complete political neutrality and does not contribute to any political party or campaign.

For all personnel and business stakeholders, this means you must:

- Avoid making political contributions in the name of or on behalf of IQMC.
- Maintain full openness and transparency in any dealings with political representatives or entities connected to IQMC activities.

Anti-Money Laundering and Tax Compliance

IQMC does not participate in money laundering or tax evasion, and we do not assist others in evading their tax obligations.

For all personnel and business stakeholders, this means you must:

- Abide by all applicable money laundering laws and regulations in full.
- Avoid requesting that IQMC take any action that would assist you in evading tax.
- Refrain from assisting any other party in evading tax in relation to IQMC activities.

Signature: _____

Respect & Collaboration

Diversity · Safety · Professionalism

Diversity, Inclusion and Equal Opportunity

At IQMC, we are committed to treating every person with respect and celebrating the diversity that each individual brings. We maintain an absolute zero-tolerance stance on discrimination and harassment of any kind.

For all personnel and business stakeholders, this means you must:

- Maintain a workplace free from bullying, harassment, discrimination, and any form of unfair treatment.
- Champion equal opportunity and recognise the value of diversity across all dimensions, including gender, religion, nationality, ethnicity, disability, age, sexual orientation, and other personal characteristics.
- Operate in full compliance with all relevant employment laws regarding working hours and remuneration.
- Acknowledge and respect the rights of workers to freely decide whether to engage in collective bargaining.
- Engage every individual with dignity, respect, and courtesy throughout all professional interactions.

Workplace Health, Safety and Wellbeing

The physical safety, health, security, and overall wellbeing of every person is of paramount importance to IQMC. No task is so pressing that it cannot be performed safely.

For all personnel and business stakeholders, this means you must:

- Take responsibility for providing a safe and healthy working environment, reducing the risk of accidents and injury for all employees, contractors, visitors, and community members potentially affected by your operations.
- Adhere to all relevant health, safety, and environmental laws and regulations, including supplying adequate personal protective equipment and delivering appropriate safety training.
- Verify that all auditors, inspectors, and trainers have been informed of site-specific health and safety requirements prior to beginning any work.
- Follow IQMC's health, safety, and environmental policies throughout the course of all activities.
- Notify IQMC of any health and safety accidents or incidents that take place during the course of your activities.

Collaboration and Professional Conduct

IQMC is devoted to open and transparent communication in all that we do. We build meaningful relationships founded on trust and integrity.

For all personnel and business stakeholders, this means you must:

- Consistently demonstrate fairness, honesty, transparency, and integrity in all interactions with IQMC and any parties involved in your activities.
- Engage only with employees, agents, contractors, suppliers, and stakeholders whose reputation and conduct align with IQMC's ethical standards.
- Pass on the principles of this Code to your suppliers, contractors, and business stakeholders who carry out work on behalf of IQMC.

Signature: _____

Information Security and Confidentiality

IQMC safeguards its own confidential information as well as confidential information entrusted to us by third parties, ensuring it is used solely for legitimate and approved business purposes.

For all personnel and business stakeholders, this means you must:

- Handle all confidential information shared by IQMC with appropriate care to prevent any unauthorised disclosure, and use it exclusively for approved business purposes.
- Avoid permitting or knowingly enabling unauthorised individuals to access IQMC's premises or IT systems.
- Safeguard IQMC's systems and electronic equipment against theft, damage, or cyber incidents.
- Follow all applicable data protection laws governing the collection, processing, use, and transfer of personal information when handling such data on behalf of IQMC.
- Complete and sign a confidentiality agreement at the outset of your engagement.
- Report any known or potential data breach to IQMC within 72 hours of becoming aware of it and cooperate in minimising any resulting harm.

Protection of Assets and Corporate Reputation

All property and resources belonging to IQMC — including IT infrastructure, materials, workspaces, and equipment — are to be used solely for legitimate business purposes.

For all personnel and business stakeholders, this means you must:

- Use IQMC's property and resources only for legitimate business purposes, except where prior authorisation has been granted.
- Refrain from using IQMC's systems to access, copy, store, or share material that is offensive, obscene, or otherwise inappropriate.
- Avoid making any public statements or representations on behalf of the company without first obtaining authorisation.
- Immediately report any loss, theft, or damage involving IQMC assets.

Signature: _____

Sustainable Growth & Responsibility

ESG · Human Rights · Modern Slavery Prevention

Environmental Sustainability and ESG Commitment

IQMC is dedicated to reducing the environmental impact of our internal operations and service delivery. We consciously integrate Environmental, Social, and Governance (ESG) principles across all aspects of our business.

For all personnel and business stakeholders, this means you must:

- Align with and, where relevant, actively contribute to IQMC's ESG objectives.
- Conduct your operations in a way that prevents potential harm to the environment or surrounding communities or, where it cannot be avoided, minimises its impact.
- Comply with all applicable environmental legislation and regulatory requirements.
- Actively engage in initiatives aimed at lowering carbon emissions, encouraging responsible procurement, and supporting the wellbeing of local communities.

Prevention of Modern Slavery and Child Labour

As an organisation providing social compliance auditing services, IQMC sets the benchmark for ethical conduct in this domain. Modern slavery, child labour, and human trafficking in any form are wholly unacceptable to us.

For all personnel and business stakeholders, this means you must:

- Ensure that all activities are conducted without any association with modern slavery, human trafficking, or child labour.
- Ban the employment or exploitation of any person under the age of 16. Individuals under the age of 18 must never be assigned work that poses risks to their health or safety.
- Forbid and derive no benefit from any form of forced or compulsory labour, including the withholding of identity documents or use of debt bondage. All labour must be entirely voluntary.
- Establish and uphold policies and procedures that ensure your business and supply chain are free from modern slavery, human trafficking, and child labour.
- Notify IQMC at the earliest opportunity of any suspected instances of modern slavery, human trafficking, or child labour linked to your activities.

Respect for Human Rights

We uphold and promote fundamental human rights across every dimension of our business — embedded in our strategic decisions, day-to-day operations, and all areas where we have influence.

For all personnel and business stakeholders, this means you must:

- Observe all laws and regulations established to protect and promote human rights.
- Respect the human rights of every person you interact with — whether they are clients, workers, or professional associates.
- Never participate in or contribute to any form of forced labour, bonded labour, or human trafficking.
- Guarantee that all workers are engaged on a voluntary basis, treated with dignity, and remunerated fairly in accordance with applicable law.

Signature: _____

Professional Excellence

Competence · Quality · Continuous Improvement

People Development and Capability Building

At IQMC, we place enormous value on our people – they are our most important resource. We invest in developing talented professionals and believe that enabling individuals to reach their full potential leads to better outcomes for our clients.

For all personnel and business stakeholders, this means you must:

- Confirm that all individuals performing work for IQMC, including sub-contractors, possess the relevant skills and experience required for their assigned responsibilities.
- Verify that individuals have received adequate training in all applicable standards (including ISO 9001, C-TPAT, SLCP and IQMC owned COC LGIW Labor Growth Is Worship, Buyer's COC) prior to undertaking any services.
- Avoid assigning individuals to assessments, audits, or inspections for which they lack the required qualifications or training.
- Engage fully in all required ethics and compliance training programmes.
- Cultivate an environment of openness in which individuals feel confident raising questions or concerns without risk of reprisal.

Professional Credentials and Compliance

The accreditations and certifications held by IQMC are the foundation of our authority to deliver key services. All accredited services are performed in accordance with our quality management system and in compliance with internationally recognised standards, including ISO 17021-1:2015.

For all personnel and business stakeholders, this means you must:

- Accurately represent the accreditations, certifications, and qualifications you hold, without misrepresentation of any kind.
- Deliver all accredited or certified services for IQMC in strict accordance with authorised methods, approved procedures, and relevant standards.
- Reference IQMC's accreditations only in ways that are accurate and explicitly authorised.
- Promptly inform IQMC of any changes to your accreditations or qualifications that could affect your capacity to deliver agreed services.

Service Excellence and Continuous Improvement

IQMC is committed to delivering outstanding services and maintaining the highest standard of quality in everything we do. We hold quality above quantity and are guided by a philosophy of ongoing improvement and development.

For all personnel and business stakeholders, this means you must:

- Provide services that consistently meet IQMC's quality benchmarks and the expectations of our clients.
- Prioritise a client-focused approach and ensure senior management participation in quality-related decisions.
- Help build a robust feedback loop drawing on input from clients, auditors, and certification staff to drive ongoing service improvement.

Signature: _____

- Approach all audit, inspection, and training engagements with professionalism, sound judgement, and practical expertise.
- Pursue continuous enhancement of services to consistently meet and surpass client satisfaction expectations.

Signature: _____

Reporting Ethical Concerns

Openness and dialogue around ethical behaviour are core values at IQMC. Reporting concerns is essential to identifying and resolving both individual and systemic challenges to our ethical standards and business conduct.

We strongly encourage you to come forward with any concerns regarding:

- Possible violations of this Code of Conduct
- Breaches of company policies or applicable legal obligations
- Allegations or suspicions of bribery, fraud, or corrupt practices
- Issues connected to modern slavery, human trafficking, or child labour
- Any wrongful or unethical conduct associated with IQMC activities

All communications will be kept strictly confidential upon request. Every reported concern will be subject to a thorough and fair investigation and resolution process. Individuals who raise concerns in good faith are fully protected from any form of reprisal. Any act of retaliation will be subject to disciplinary action, up to and including termination of employment.

Reporting Channels	Non-Retaliation Commitment
Speak with your line manager or IQMC contact. You may also reach the Managing Director or IQMC Ombudsman confidentially at: ethics@iqmcglobal.com	IQMC strictly and unconditionally prohibits any form of retaliation against those who raise concerns. Such conduct will be subject to disciplinary proceedings, which may include termination of employment or engagement.

IQMC reserves the right to report any actual or suspected breach of this Code of Conduct to APSCA, in accordance with applicable APSCA requirements. Auditors shall immediately notify IQMC of any change to their APSCA status, including suspension, expiration, revocation, disciplinary action, or any other change that may affect their APSCA registration or eligibility to conduct audits.

By engaging with IQMC, you confirm that you have read, fully understood, and agree to comply with this Code of Conduct. IQMC is committed to reviewing and updating this Code on a regular basis to ensure it remains current, relevant, and in line with the highest international ethical standards.

International Quality Management Certification - IQMC
www.iqmcglobal.com

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IQMC

Social Compliance & Assurance Services

Website: www.iqmcglobal.com
Email: info@iqmcglobal.com
Ethics: ethics@iqmcglobal.com

— WORK FOR TRUST —