

ORM's Gift and Conflict of Interest Policy

1. Purpose of this policy

This document explains Orion Registrar México's (ORM) policies on gifts and conflicts of interest (COI). It is intended for our customers, auditors, and employees. The goal is to ensure that all parties understand the standards we uphold to protect impartiality, transparency, and integrity in every audit. These critical principles are essential to ORM's reputation:

2. Guiding Principles

- **Impartiality:** Certification decisions must be based solely on objective, technical criteria.
- **Transparency:** All interactions with clients and stakeholders must be clear, open, and free from conflicts of interest.
- **Integrity:** Our personnel must act ethically, rejecting any benefit that could compromise professional judgment.

3. Expectations for Employees and Subcontractors

ORM requires its employees and subcontractors to:

- Follow the policies established by ORM's Impartiality Committee during audits and related services.
- Adhere to this Policy, which prohibits accepting gifts or favors during audits or audit-related services.
- Report any instance where gifts or favors are offered by a client before or during an audit to the Impartiality Committee.

Why this matters: Even small gifts can create the perception of conflict of interest. Protecting impartiality means avoiding both actual conflicts and the appearance of conflicts.

4. Expectations for Clients and Customers

ORM requests its clients and customers to:

- Recognize the importance of our policies: These rules protect the credibility of audit results and the long-term trust in ORM.
- Support our auditors: Understand that ORM personnel may feel uncomfortable refusing gifts, as they do not wish to offend, however it is a professional requirement. The best way to avoid this situation is for clients to refrain from offering gifts unless explicitly permitted in the written agreement with ORM.

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5. Special Requirements for R2 Clients

For R2 audits, the following rules apply:

- **No hospitality, entertainment, or cash:** Auditors may not accept any form of benefit from the facility or its vendors.
- **Reasonable meals permitted:** On-site meals during the audit are acceptable.
- **No reciprocal relationships:** Auditors must avoid paid or reciprocal arrangements with consultants, owners, or employees of the facility before, during, or after the audit.
- **Bias management:** Allegations of bias or conflicts of interest will be documented and addressed through ORM's complaints and corrective action processes.

6. Exceptions

In some industries or cultures, gift-giving is customary. ORM recognizes this but allows exceptions **only under strict conditions:**

- The practice must be acknowledged by both ORM and the client.
- The exception must be explicitly written in the contract.
- Employees and subcontractors must be formally advised of the terms.
- **Employees cannot decide on their own.** Independent acceptance of gifts is prohibited, as it creates at least the appearance of a conflict of interest.

7. Conclusion

ORM's Gift and Conflict of Interest Policy is designed to protect the fairness and credibility of our audits. By following these rules, employees, subcontractors, and clients all contribute to maintaining ORM's reputation for integrity, transparency, and impartiality.