



## SANHA Halal Associates Pakistan (Pvt.) Limited

### IMPARTIALITY POLICY

SANHA Halal Associates Pakistan (Pvt.) Limited is committed to promote professionalism, excellence in the process of certifying, monitoring by making sure impartiality in accordance with the Divine dictates of the Shari'ah (الشريعة) (Islamic Law).

SANHA Pakistan defines impartiality is “not favoring one side over another”. On the basis of that definition, SANHA hereby confirms implementation and adherence to the following policy points:

SANHA Pakistan will ensure that the value of certification is maintained, the services of SANHA shall be available to all users of Certification and such services shall be applied in a manner necessary to preserve impartiality, objectivity, independence, freedom from conflict of interest, freedom from bias, lack of prejudice, neutrality, fairness, open-mindedness, even-handedness, detachment and balance.

At SANHA Pakistan , Audit staff are prohibited from participating in the audit of any organization to which they have given assistance, by a consultancy or training (other than professionally registered auditor training), or where they have any financial or commercial interest for a minimum period of two (2) years prior to the date of application to the organization for registration.

SANHA Pakistan undertakes to instill confidence in the delivery of its Certification services to customers and parties that have an interest in Certification. This shall be achieved by upholding the principles of impartiality (including taking action against threats, i.e. from self-interest, self-review, familiarity, and intimidation), competence, responsibility, openness, confidentiality and responsiveness to complaints.

At SANHA Pakistan, When allocated to a particular contract, the Audit staff shall not disclose or discuss any detail; before or after the Audit; 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.

SANHA Pakistan undertakes to complete a thorough assessment of the risks to impartiality and to determine the action to be taken to eliminate or minimize those risks. The risk assessment process will be on-going and will be maintained through SANHA's Board and associated Management Review process.

SANHA Pakistan shall maintain up to date operating procedures and ensure that these procedures support impartiality.

Approved By: \_\_\_\_\_

**MR**  
**SANHA Pakistan**

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