ISO/IEC 17021-1 management system certification

SCC accreditation application submitted. Certificates are issued after accreditation is granted.

AICT Global Services

Impartiality Policy

Revised: November 6, 2026. Review cycle: annual. Approved by the Board of Directors of AICT Global Services Inc.

DOCUMENT	REVISION	LAST UPDATED	APPROVED BY
AICT-POL-IMP-001	1.2	November 6, 2026	Board of Directors

1. Purpose

This policy establishes the commitment of AICT Global Services Inc. to impartial certification activities and defines the mechanisms by which threats to impartiality are identified, assessed, mitigated, and monitored in accordance with ISO/IEC 17021-1:2015, Clause 4.2 and Clause 5.2.

2. Scope

This policy applies to all personnel, contractors, committee members, and any other parties involved in the certification activities of AICT Global Services Inc., including application review, audit planning, audit conduct, certification decisions, surveillance, and recertification.

3. Policy Statement

AICT Global Services Inc. is committed to ensuring that certification activities are conducted impartially, free from commercial, financial, or other pressures that could compromise the integrity of certification outcomes. Certification decisions are based

solely on objective evidence of conformity (or nonconformity) with applicable certification requirements.

Top management publicly commits to impartiality and ensures that this commitment is understood and implemented throughout the organization.

4. Threats to Impartiality

The following categories of threats are systematically identified and assessed:

- **Self interest threat:** Arising from a person or body acting in their own interest. This includes financial relationships with clients, dependence on certification fees, or conflicts arising from related entity revenue.
- **Self review threat:** Arising from a person or body reviewing work done by themselves. This includes situations where audit team members previously provided consulting or advisory services to the client.
- **Familiarity (or trust) threat:** Arising from a person or body being too familiar with or trusting of another person instead of seeking objective evidence.
- **Intimidation threat:** Arising from a person or body having a perception of being coerced, overtly or covertly.

5. Related Entities and Structural Separation

AICT Global Services Inc. is structurally separate from Ascio Consultancy Incorporated, the one corporation that the two Directors of AICT also co own and direct. Ascio Consultancy Incorporated operates under two business names, ascio and Unlock Solutions, which are structurally related to each other as names of the same corporation. Under both names it delivers cybersecurity and technology projects: as ascio, security engineering, cyber risk and resilience, regulatory and sector security, privacy and data protection engineering and security testing; as Unlock Solutions, platform modernization, data platforms and integration, AI in operations, automation, portals and technology delivery capacity. It does not offer or provide management system consultancy as ISO/IEC 17021–1:2015, 3.3 defines it: it does not establish, implement or maintain a management system for any organization, prepare manuals or procedures,

give specific advice, instructions or solutions towards the development or implementation of a management system, or provide readiness, gap analysis, pre certification or internal audit services for ISO/IEC 27001, ISO/IEC 42001, CyberSecure Canada or any other management system standard. In this policy, related corporation means Ascio Consultancy Incorporated under either of its business names.

Position under ISO/IEC 17021–1:2015, 5.2.5. The two Directors of AICT are the whole board of directors of Ascio Consultancy Incorporated. Whether or not that corporation is regarded as an entity under the organizational control of AICT within the meaning of 9.5.1.2 b), AICT meets 5.2.5: neither AICT nor Ascio Consultancy Incorporated, under either business name, offers or provides management system consultancy. The Board of Directors holds both corporations to this position; the readiness and advisory services that Ascio Consultancy Incorporated previously advertised have been withdrawn, and its public descriptions (ascio.ca and unlock-solutions.com) state the technology delivery services it provides. AICT reviews those descriptions and the engagements of that corporation at each management review, and the Committee for Safeguarding Impartiality reviews the relationship at each meeting. Any proposal for that corporation to provide management system consultancy is a change affecting impartiality that requires a prior decision of the Board under this policy and is notified to the Standards Council of Canada. Organizations that received consulting, advisory, internal audit, training or technology services from a Director or from that corporation are subject to the two year rule of Section 5.1 (5.2.7 and 5.2.10). AICT's certification is not marketed or offered as linked with the activities of that corporation (5.2.9; Section 5.2).

The shared ownership and directorship is a self interest and familiarity threat, and the services that a Director or that corporation provided to an organization are a self review threat if that organization applies for certification. The following mandatory controls are implemented:

5.1 Two Year Cooling Off Period

No personnel who have provided management system consulting, advisory, internal audit, or training services to a client organization (whether through Ascio Consultancy Incorporated under the ascio or Unlock Solutions name, or in any other capacity) shall participate in any certification activity for that same client until a minimum of two (2) years have elapsed since the conclusion of the consulting/advisory engagement.

5.2 Operational and Financial Separation

- Certification decisions are never influenced by the revenue, client relationships or commercial interests of the related corporation.
- Financial records of AICT are maintained separately from those of the related corporation, which has its own accounts and its own Microsoft 365 tenant.
- No shared client management, sales pipelines, or cross referral incentives exist between AICT certification activities and the activities of the related corporation.
- AICT does not state or imply that certification would be simpler, easier, faster or less expensive if a specified consultancy were used, and does not market or offer its certification as linked with any consultancy; where AICT learns that any consultancy, related or not, makes such a statement, the Quality Manager asks for it to be corrected in writing and treats a refusal as a threat to impartiality.
- Client applications include a mandatory consultancy disclosure requiring applicants to declare any advisory, consulting, internal audit or training relationship with AICT, the related corporation, or their personnel within the preceding two years, and any other consultancy that helped design, implement or maintain the management system.

5.3 Personnel Controls

- All personnel sign an impartiality and conflict of interest declaration annually and before each audit engagement.
- Personnel are required to disclose any actual or potential conflict of interest immediately upon becoming aware of it.
- Every person acting for AICT signs confidentiality and impartiality undertakings before any certification activity: the Directors annually; contract lead auditors, auditors, technical experts, evaluators, external reviewers and external decision makers in their agreement with AICT and in a declaration for each assignment; and members of the Committee for Safeguarding Impartiality on appointment and annually.
- Audit team assignment includes a conflict of interest screening step, recorded for each audit. The same screening is carried out when an application is reviewed, and the result is recorded.

5.4 ISMS Specific Impartiality (ISO/IEC 27006-1:2024, 5.2.2)

AICT shall not provide internal IS reviews of client ISMS subject to AICT certification. AICT is independent from any body or individual providing the internal ISMS audit. Opportunities for improvement identified during audits may be communicated without recommending specific solutions.

5.5 AIMS Specific Impartiality (ISO/IEC 42006:2025, 5.2.2)

CATEGORY	ACTIVITIES	CLAUSE
Prohibited	Consulting for AI, IS, data protection, or risk management to 42001 clients	5.2.2.1
Prohibited	Company specific advice as consultancy	5.2.2.3 a
Prohibited	Audit like activities or recommendations that reduce audit time	5.2.2.3 b
Prohibited	Recommending specific AIMS, AI system, or AI process solutions	5.2.2.3 c
Prohibited	Internal audits for clients, including renamed as inspection/assessment	5.2.2.3
Permitted	Publicly available AI MS training courses (not in house/client specific)	5.2.2.2 a
Permitted	Pre audit scope and readiness determination	5.2.2.2 b

The Committee for Safeguarding Impartiality specifically reviews AIMS impartiality threats: prior AI consulting relationships, AI technology partnerships, AI training provided to specific clients, and financial interest in AI products/services used by clients.

6. Committee for Safeguarding Impartiality (CSI)

6.1 Purpose

In accordance with ISO/IEC 17021–1:2015 Clause 5.2.3 (balanced consultation with interested parties) and Clause 6.1.4 (formal rules for committees), AICT Global Services Inc. consults interested parties through a Committee for Safeguarding Impartiality (CSI) operating under terms of reference approved by the Board of Directors. The Committee provides independent oversight of certification activities and advises on matters relating to impartiality. The Committee is being constituted; until its first meeting the Board of Directors reviews impartiality, and the related entity risks are presented to the Committee at its first meeting.

6.2 Composition

The CSI will include representatives of key interested parties, ensuring balanced representation. Members are appointed by the Board of Directors under the committee terms of reference, which set the appointment, term, quorum and meeting frequency. Membership shall not be dominated by any single interest. The CSI operates independently of the certification body's management and commercial functions.

6.3 Responsibilities

- Review and advise on the impartiality policy and its implementation.
- Monitor threats to impartiality and the effectiveness of mitigation measures.
- Review any situations where impartiality may have been compromised and recommend corrective action.
- Review the relationship between AICT Global Services Inc. and its related entities to ensure adequate structural separation.
- Provide input to management review on impartiality matters.
- Access all information necessary to fulfil its oversight function.

6.4 Authority

If the CSI determines that the certification body has failed to take appropriate action regarding impartiality, the committee has the authority to take independent action (e.g., informing SCC or other regulatory bodies). Top management commits to not restricting the CSI's access to information or its ability to exercise its oversight function.

7. Risk Assessment and Mitigation

Threats to impartiality are assessed as part of AICT's risk management process. For each identified threat, the following are documented:

- Description of the threat and the parties involved.
- Assessment of the severity and likelihood of the threat.
- Mitigation measures implemented.
- Residual risk after mitigation.
- Monitoring and review arrangements.

The impartiality risk register is reviewed by the Board of Directors at each management review and by the CSI at each of its meetings, beginning with its first meeting.

8. Public Availability

This policy is publicly available on the AICT Global Services Inc. website at https://www.aictglobalservices.com and is provided to any interested party upon request.

9. Review

This policy is reviewed at least annually as part of the management review process or whenever significant changes occur that may affect impartiality.

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