



# Kumaran Educational Foundation

No: 58 / A -1, Kumaran Towers, TPK Main  
Road, Palanganatham, Madurai-625003.  
TamilNadu, India.

## Impartiality Policy

DOC.NO

KEF/  
SYS/R/11

IssueNo

IssueDate

RevisionNo

Revision Date

Page

01

01.03.2023

01

08-05-2024

Page 1 of 2

## Impartiality Policy

At KEF, maintaining and being perceived to maintain impartiality is fundamental to delivering audits that instil confidence in our client organizations. It is imperative that all internal and external personnel understand the critical importance of impartiality. Our company's ethos is firmly rooted in this principle, ensuring that we conduct our auditing services with the utmost integrity and transparency, thereby fostering marketplace confidence in our operations.

To protect the integrity of our auditing activities, KEF has established comprehensive rules, processes, and practices. These measures uphold our expertise and guarantee ongoing customer confidence while ensuring that we operate impartially. The following key threats to impartiality have been identified, along with the corresponding preventive actions:

**Self-Interest:** This arises when individuals or the agency act in their own interest, with financial self-interest being particularly critical.

**Preventive Action:** All personnel involved in auditing must sign the relevant documents, including the Code of Conduct and Code of Ethics. If any individual is found guilty of acting in self-interest, KEF will enforce strict disciplinary action.

**Self-Review:** This occurs when individuals or the agency review their own work, with consultancy being the most significant concern.

**Preventive Action:** The technical review of audit reports will always be conducted by a separate individual who possesses the same qualifications as or higher qualifications than a Hygiene Rating Auditor.

**Familiarity:** This threat arises when individuals or the agency become overly familiar with or trusting of another person, potentially compromising the audit evidence.

**Preventive Action:** KEF requires all auditors and personnel involved to sign declarations of impartiality. If any individual is found guilty of violating this principle, KEF will take stringent disciplinary measures.

**Intimidation:** This occurs when individuals or the agency are perceived to be coerced, either openly or covertly, such as through threats of replacement or reporting to a supervisor.

**Preventive Action:** KEF addresses intimidation through client feedback, complaints, and appeal processes to ensure any instances of coercion are identified and addressed promptly.

**Conflict of Interest:** This occurs when personal, financial, or other interests could potentially influence the impartiality of the audit.

Trait	PreparedBy	ReviewedBy	ApprovedBy
Name	Komal Yadav	M. Gayathri Devi	M. Gayathri Devi
Designation	Technical Manager	Chief Operating Officer	Chief Operating Officer



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Page 2 of 2

Preventive Action: KEF conducts a thorough conflict of interest assessment before each audit engagement. Any potential conflicts must be disclosed and mitigated to ensure impartiality.

**Organizational Independence:** This refers to the risk that the audit agency might be influenced by other entities or internal pressures that could compromise its impartiality.

Preventive Action: KEF ensures that it is not involved in the design, establishment, supply, purchase, installation, or maintenance of equipment or services used in food establishments, nor does it provide consultancy or training services related to these activities. KEF maintains strict separation from any such entities to safeguard its independence.

This Impartiality Policy will be communicated to all members of KEF and made available on the KEF website. This ensures that the policy is understood and implemented at all levels of the organization, reinforcing our commitment to impartiality in all our audit activities.

By adhering to these stringent standards, KEF demonstrates its unwavering commitment to impartiality, thus ensuring the highest level of confidence and trust in our hygiene rating auditing services as per the QCI Hygiene Rating Scheme requirements.



Chief Operating Officer

Kumaran Education Foundation

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Name	Komal Yadav	M. Gayathri Devi	M. Gayathri Devi
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