IMPARTIALITY AND CONFLICT OF INTEREST POLICY

Establishes Pando CB's commitment and rules for safeguarding impartiality and managing conflicts of interest (COI) in all FSC certification activities, per ISO/IEC 17065 §4.2 and FSC-STD-20-001 V5-0 §4.2.1–4.2.3 and Annex 1.

01 AT A GLANCE

OWNER	Director
APPLIES TO	Board, all personnel, experts, subcontractors, committee members — all CoC, CW, Project and EUDR services
KEY STANDARDS	ISO/IEC 17065 §4.2; FSC-STD-20-001 V5-0 §4.2.1–4.2.3, Annex 1
FORMS USED	FO-04-01 · FO-04-04 · FO-04-05
REVIEW CYCLE	Annually at Management Review (PR-09-002)

02 OUR COMMITMENTS

#	COMMITMENT
01	All certification activities are impartial and independent, and are never influenced by commercial, financial or other pressures.
02	Sufficient resources are provided to maintain impartiality and independence.

#	COMMITMENT
03	This policy is publicly available on the Pando CB website and provided to clients on request.
04	No part of Pando CB provides FSC consultancy or designs, manufactures, distributes, maintains or services the products it certifies.
05	Any assignment with an unmanageable conflict of interest is refused.

03 KEY RULES

#	RULE
01	Impartiality risks are identified and managed on an ongoing basis, covering all five threat types: self-interest, self-review, familiarity, intimidation and trust.
02	3-year rule: no individual or body that has provided consultancy to, or been employed by, an organization shall carry out the evaluation, review or certification decision for that organization within 3 years after the end of the consultancy or employment (20-001 §4.2.2); compliance is verified at every assignment per PR-04-004.
03	All personnel, committee members and subcontractors declare actual, potential and perceived COI in FO-04-01 before appointment and immediately upon any change; declarations are consolidated in the COI register FO-04-04 (20-001 Annex 1).
04	An impartiality risk analysis is performed at least annually and upon significant organizational or client change; each risk is recorded, evaluated and controlled (avoid, mitigate or accept with documented justification) in FO-04-05 and submitted to Top Management and the Committee.
05	The Impartiality Safeguarding Committee (PO-05-002, PR-05-001) advises on this policy, reviews all impartiality risks, and takes independent action if Top Management does not fully implement its recommendations.
06	Violations are handled per PR-09-003; the Quality Manager reports implementation status to Top Management at least once per year.

04 RESPONSIBILITIES

ROLE	RESPONSIBILITY
Director	Overall implementation and maintenance of this policy
Impartiality Committee	Monitoring, review of risks and safeguards, independent action
Certification Manager	Verification of the 3-year rule and freedom from COI at every team, reviewer and decision-maker assignment (PR-04-004)
Quality Manager	Registers, records, monitoring and impartiality training
All personnel and experts	Compliance, COI declaration, immediate reporting of risks

05 RECORDS

RECORD	FORM	RETENTION
COI declaration	FO-04-01	5 years
COI register	FO-04-04	5 years
Impartiality risk register	FO-04-05	5 years

06 RELATED DOCUMENTS

CODE — TITLE
PR-04-004 — Conflict of Interest Management Procedure
PO-05-002 — Impartiality Safeguarding Mechanism Policy
PR-05-001 — Impartiality Committee Procedure
PO-04-002 — Anti-Corruption and Anti-Bribery Policy

07 REVISION HISTORY

VERSION	DATE	DESCRIPTION OF CHANGES
01	07 Sep 2026	Initial issue
02	07 Sep 2026	Concise modern rewrite
03	09 Sep 2026	Minimalist editorial redesign — content unchanged; process flows re-set as typographic step lists; decorative images removed