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	<b>ETHICAL TRADE POLICY, STANDARDS AND VALUES</b>	Approval Date: June 2017 Date reviewed: May 2025 V.03
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The company of Integral Services for Solidarity Environmental Prosperity Costa Rica-Peru, in its acronym SIPAS CR-PERU, dedicated to audit processes on ethical, labor, environmental, occupational health and safety issues, aware of the importance of carrying out its functions under integral principles, is committed:

1. Comply with current and applicable local and national laws and regulations, as well as other commitments entered into with customers, including but not limited to those related to employment, immigration, safety, health and the environment.
2. Implement and maintain adequate systems and channels to ensure compliance with this policy, where all employees will be informed of its existence.
3. Carry out a review of the legal requirements in labour, social and environmental matters, of the different countries in which it is audited and ensure compliance with these in all the companies visited during the audits.
4. Keep an individual file for each of the company's employees, with a copy of their updated personal data, to accurately verify age.
5. Ensure that there is a safe and clean work environment, which meets the needs of employees, taking the appropriate measures for the prevention of occupational risks.
6. Regularly train employees on issues related to the work to be performed (according to the needs that arise over time) (SGC-PG-C) Annex 1
7. Salaries and benefits will be paid to employees on a biweekly basis and in accordance with national laws, being sufficiently satisfactory to basic needs. Or according to the agreements defined with clients in an equitable manner without distinction of gender or nationality for freelance collaborators.
8. The Management and Administration will ensure that there is no discrimination of any kind when hiring personnel for reasons of origin, race, age, religion, nationality, marital status or gender.

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9. Abuse or discipline, the threat of physical abuse, sexual or other harassment, and verbal abuse or other forms of intimidation are prohibited.
10. The company does not engage in forced labor practices, and employees are free to stop providing their services for SIPAS CR-PERU when they so decide, always with an acceptable prior communication process.
11. For auditors, there is a recommendation not to carry out many weeks of continuous audits so that they can enjoy time for rest and recreation, as well as the preparation of quality reports.
12. The audit days are calculated based on audit days of 8 effective hours and following the recommendations of the audit scheme to be evaluated according to the size of the organization visited.
13. Control processes will be facilitated in accordance with the needs of the company and its employees.
14. The company is fully identified with the requirements and standards related to the conservation of the environment.
15. Maintain social responsibility to the community with benefits such as Costa Rican education, climatic events and environmental projection. And as far as possible, support for activities in the countries where audit activities are carried out will be projected.
16. To be impartial and not allow preferences of one company or person over another, under the premise of being fair.
17. To be upright and professional, encouraging our administrative staff and auditors to be honest, fair and legal.
18. Ensure that during the work of the different departments there is no conflict of interest and that all activities are executed with transparency.


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19. Provide and ensure confidentiality to our clients, during administrative procedures and audits, with the sending of the duly signed service proposal and obtaining its acceptance.
20. Not allowing any type of bribery or corruption, promoting transparent and integral relationships with customers. All billing and collection management processes are carried out by the administrative staff and without the participation of the auditors, complying with the recommendations of the good audit practice guides.
21. Promote Fair Treatment, through legal prices, agreed with primary customers and prohibiting any type of illicit enrichment.
22. Maintain close relationships with customers and stakeholders, to allow the safe handling of complaints and suggestions, without any fear of retaliation from the organization.
23. Ensure that auditors do not have a conflict of interest with the sites to be visited, always maintaining their impartiality and independence.
24. Not to carry out any type of activity related to outsourcing, either partially or totally, in any of the areas that make up its operation.

This includes, but is not limited to:

1. Scheduling audits or operational activities.
2. Logistics or coordination of services related to audits.
3. Review and validation of reports or technical deliverables.
4. Provision or hiring of external auditors for the execution of its services.

All the aforementioned activities are carried out directly by the internal staff of SIPAS CR-PERU, duly trained and committed to the principles of impartiality, confidentiality, integrity and professionalism that govern our organization.

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Gerente general