

 Intuitive	Intuitive Quality & Standardization Certificates Issuing Services	
	United Arab Emirates.	No. IP002
	Revision No. 00	Date 18-12-2025
Policy: Code of Ethics		

Intuitive Code of Ethics

Intuitive Quality & Standardization Certificates Issuing Services hereby referred to as "Intuitive" is committed to uphold the principles outlined in the APSCA Code and the related Standards in the conduct of all social compliance services.

PURPOSE

This document outlines Intuitive's Code of Ethics. It guides the way Intuitive's staff and auditors should operate in relation to their dealings with clients, partners and colleagues.

This Policy has been aligned to support the APSCA Code of Professional Conduct

SCOPE

This policy applies to all Intuitive's Director, direct and indirect employees.

RESPONSIBILITIES

It is the responsibility of the Senior Management Team to ensure that this protocol is implemented so that Intuitive operates to the highest standards of business ethics.

THE PROTOCOL OUTLINE

Fundamental Principles

A staff member / Auditor shall comply with the following fundamental principles:

Integrity – to be straightforward and honest in all professional and business relationships.

Objectivity – to not allow bias, conflict of interest or undue influence of others to override professional or business judgments.

Confidentiality – to respect the confidentiality of information acquired as a result of professional and business relationships and, therefore, not to disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or duty to disclose, nor use the information for the personal advantage of the professional accountant or third parties.

Professional Competence and Due Care – to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional services based on current developments in practice, legislation and techniques and act diligently and in accordance with applicable law, technical and professional standards and avoid any action that discredits the profession or the organization.

In the sections below, the five areas that are central to Intuitive's Code of Ethics are outlined in more detail. If any issues arise, in relation to complying with Intuitive's Code of Ethics, these should be raised with the Managing Director or other senior managers.

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¹ Indirect employee includes: freelance auditors, consultants, interns, and volunteers that support Intuitive with its services.

Professional Integrity

The principle of integrity imposes an obligation on all staff members/ auditors to be straightforward and honest in all professional and business relationships.

Integrity also incorporates fair dealing and truthfulness.

Auditors shall not knowingly be associated with reports, returns, communications or other information where the staff member/Auditor believes that the information:

Contains a materially false or misleading statement; Contains statements or information furnished recklessly; or Omits or obscures information required to be included where such omission or obscurity would be misleading. When an auditor becomes aware that they have been associated with such information, they should take steps to be disassociated from that information.

Objectivity

The principle of objectivity imposes an obligation on all staff members/auditors not to compromise their professional or business judgment because of bias, conflict of interest or the undue influence of others.

A staff member/auditor may be exposed to situations that may impair their objectivity. It is impracticable to define and prescribe all such situations. A staff member/auditor shall not perform a professional service if a circumstance or relationship biases may unduly influence their professional judgment with respect to that service.

Professional Competence and Due Care

The principle of professional competence and due care imposes the following obligations on all staff members/auditors:

- **To maintain professional knowledge and skill at the level required to ensure that clients or employers receive a competent professional service; and**
- **To act diligently in accordance with applicable technical and professional standards when providing professional services.**

Competent professional service requires the exercising of sound judgment when applying professional knowledge and skills in the performance of such service. Professional competence may be divided into two separate phases:

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Attainment of professional competence; and Maintenance of professional competence.

The maintenance of professional competence requires a continuing awareness and an understanding of relevant technical, professional and business developments in standards, policy and good practice. Continuing professional development enables a staff member/auditor to develop and maintain the capabilities required to perform competently within the professional environment.

Diligence encompasses the responsibility to act in accordance with the requirements of an assignment, carefully, thoroughly and on a timely basis.

A staff member/auditor shall take reasonable steps to ensure that those working under their authority in a professional capacity have appropriate training and supervision.

Where appropriate, a staff member/auditor shall make clients, employers or other users of the staff member/auditor's professional services aware of the limitations inherent in the provision of these services.

Confidentiality

The principle of confidentiality imposes an obligation on all staff members/auditors to refrain from:

- **Disclosing, outside the firm or employing organization, confidential information acquired as a result of professional and business relationships without proper and specific authority or unless there is a legal or professional right or duty to disclose; and**
- **Using confidential information acquired as a result of professional and business relationships to their personal advantage or the advantage of third parties.**

A staff member/auditor shall maintain confidentiality, including in a social environment, being aware of the possibility of inadvertent disclosure, particularly to a close business associate or a close family member.

A staff member/auditor shall maintain confidentiality of information disclosed by a prospective client or employer.

A staff member/auditor shall maintain confidentiality of information within the firm or employing organization.

A staff member/auditor shall take reasonable steps to ensure that staff under their control and persons from whom advice and assistance is obtained respect the staff member/auditor's duty of confidentiality.

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The need to comply with the principle of confidentiality continues even after the end of relationships between a staff member/auditor and a client or employer. When a professional staff member/auditor changes employment or acquires a new client, s/he is entitled to use prior experience but not disclose any confidential information either acquired or received as a result of a professional or business relationship.

The following are circumstances where a staff member/auditor are or may be required to disclose confidential information or when such disclosure may be appropriate:

- Disclosure is permitted by law and is authorized by the client or the employer;
- Disclosure is required by law, for example:
- Production of documents or other provision of evidence in the course of legal proceedings; or
- Disclosure to the appropriate public authorities of infringements of the law that come to light; and
- There is a professional duty or right to disclose, when not prohibited by law;
- To comply with the quality review of a member body or professional body;
- To respond to an inquiry or investigation by a member body or regulatory body;
- To comply with technical standards and ethical requirements.

In deciding whether to disclose confidential information, relevant factors to consider include:

- Whether the interests of all parties, including third parties whose interests may be affected, could be harmed if the client or employer consents to the disclosure of information by the staff member/auditor;
- Whether all the relevant information is known and substantiated, to the extent it is practicable; when the situation involves unsubstantiated facts, incomplete information or unsubstantiated conclusions, professional judgment shall be used in determining the type of disclosure to be made, if any;
- The type of communication that is expected and to whom it is addressed; and
- Whether the parties to whom the communication is addressed are appropriate recipients.

Professional Behaviour

The principle of professional behaviour imposes an obligation on all auditors to comply with relevant laws and regulations and avoid any action that may discredit him/her and/or the organization. This includes actions that a reasonable and informed third party, weighing all the specific facts and circumstances available to the staff member/auditor at that time, would be likely to conclude adversely affects the good reputation of him/her and/or the organization.

During audit activities auditors shall not bring the profession and organization into disrepute.

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Auditors shall be honest and truthful and not:

- **Make exaggerated claims for the services they are able to offer, the qualifications they possess, or experience they have gained; or**
- **Make disparaging references or unsubstantiated comparisons to the work of others.**

Auditors should ensure that they remain professional at all times before, during and after an audit. All communication with suppliers regarding the audit outcome, documentation required and reports must be formally handled in an email and with the Technical Manager or Quality Manager in copy. Intuitive relevant scheduler, manager or Quality manager must be informed of any special arrangements or deadlines for reporting requirements which might have been mentioned by a client during an audit day. Auditors must refer auditees to the Intuitive scheduler, manager or Quality manager if an auditee approaches an auditor directly about any subject highlighted above.

REVIEW OF THE CODE OF ETHICS

The Senior Leadership Team will review this Code of Ethics every three years to keep it up to date with changing circumstances and relevant good practice.

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