

BUSINESS PRINCIPLES & COMMITMENTS POLICY

Quality | Integrity | Independence | Sustainability | People | Health & Safety | Human Rights

1. Purpose

FBRH Consultants Ltd is a UK and EU registered professional services company providing sustainability training and independent sustainability report assurance.

Our purpose is to enable better decisions through high quality training and credible assurance.

We believe sustainability information should do more than support reporting and compliance. It should enable better decisions that create lasting value for organisations, stakeholders and the planet.

We seek to conduct our business with integrity, professional competence, independence and respect, while continually improving the quality and effectiveness of our services.

2. Quality

FBRH is committed to delivering services that are rigorous, practical and fit for purpose.

Our Quality Management System provides the framework through which we plan, control, monitor and improve the delivery of our services.

We are committed to:

- understanding relevant client and stakeholder requirements
- meeting applicable legal, contractual, certification and professional requirements
- maintaining appropriate competence for the services we provide
- applying documented and consistent methods where these support quality and reliability
- monitoring feedback, performance, risks and opportunities
- addressing problems and nonconformities when they arise
- continually improving our processes and services

FBRH maintains an ISO 9001 certified Quality Management System covering its defined scope of services.

ISO 9001 is designed to increase customer confidence through effective quality processes, customer focus and continual improvement.

3. Training Quality

FBRH is committed to providing training that enables participants to understand what needs to be done and how to proceed in practice.

We do not deliberately make training complicated or unclear in order to create demand for consulting services.

Our training is designed to deliver value in its own right.

Where appropriate, FBRH uses its **Plan of Action methodology** to translate learning into a practical implementation path, supported by relevant methods, templates, exercises and learning materials.

We distinguish clearly between **training** and **organisation specific advisory services**.

Training participants are encouraged to develop the knowledge and competence to apply what they have learned within their own organisations.

We monitor participant feedback and other relevant evidence to continually improve our training.

4. Assurance Quality, Integrity and Independence

The value of assurance depends upon its credibility.

FBRH therefore seeks to conduct assurance engagements with integrity, objectivity, professional competence, appropriate professional scepticism and due care.

We maintain appropriate boundaries between assurance and other services to protect the independence and credibility of our assurance work.

Before accepting and during an assurance engagement, we consider matters that may affect our ability to perform the engagement appropriately, including competence, resources, independence, conflicts of interest and relevant ethical requirements.

Our assurance processes are designed to support consistent, evidence based and appropriately documented conclusions.

FBRH is developing and maintaining its assurance methodology and quality management arrangements to support the delivery of assurance in accordance with applicable professional requirements, including **ISSA 5000**, where relevant to the engagement.

We do not regard assurance as simply providing a conclusion. Its value depends upon the robustness of the work supporting that conclusion.

5. Integrity and Professional Conduct

FBRH seeks to conduct all business relationships with honesty, integrity, fairness and transparency.

We expect people working on behalf of FBRH to:

- act professionally and ethically
- protect confidential information
- avoid or appropriately manage conflicts of interest
- comply with applicable laws and professional requirements
- treat clients, participants, colleagues, contractors and other stakeholders with respect
- raise significant concerns when they become aware of them

We will not knowingly participate in unlawful, fraudulent, corrupt or unethical conduct.

6. Sustainability and Value Creation

FBRH regards sustainability as a matter of **decisions and actions**, not simply reporting.

We recognise that organisations operate within interconnected economic, social and environmental systems and value chains. Our approach therefore considers material impacts, risks and opportunities and the decisions that may follow from them.

Within our own operations, we seek to use resources responsibly and consider relevant environmental and social impacts when making business decisions.

Through our services, we seek to contribute to stronger organisations, more resilient value chains and better decision making.

Our underlying principle is:

Better information → Better decisions → Better actions → Lasting value

for the **business, stakeholders and the planet**.

7. Human Rights and Modern Slavery

FBRH respects internationally recognised human rights and is committed to conducting business in a manner consistent with respect for human dignity.

We have zero tolerance for modern slavery, forced labour, servitude and human trafficking within our own activities or business relationships.

We expect contractors, external providers, suppliers and business partners to:

- comply with applicable laws
- respect internationally recognised human rights
- conduct business ethically
- not use forced, trafficked or involuntary labour
- raise or address credible concerns where they arise

FBRH applies proportionate due diligence when engaging contractors, suppliers, partners and other external providers, taking account of the nature of the relationship and associated risks.

Where credible concerns regarding modern slavery or serious human rights abuses are identified, they will be considered by the Director and appropriate action taken.

FBRH is committed to supporting the prevention of modern slavery and human trafficking throughout the business relationships over which it can reasonably exercise influence.

8. Health & Safety

FBRH is committed to protecting, so far as reasonably practicable, the health, safety and wellbeing of people who may be affected by its activities.

We seek to identify and manage relevant health and safety risks associated with our operations, including:

- training and events
- work undertaken at client premises
- third party venues
- remote and online working
- business travel
- equipment and working environments

Where FBRH uses client premises, universities, conference facilities or other third party venues, we respect and follow the applicable health, safety and emergency requirements of those locations.

People working on behalf of FBRH are expected to take reasonable care of their own health and safety and that of others who may be affected by their actions.

Relevant accidents, incidents, hazards or significant concerns should be reported so that appropriate action can be taken.

FBRH reviews health and safety risks proportionately to the nature of its activities and takes appropriate preventative or corrective action where required.

9. People, Competence and External Providers

The quality of professional services depends upon the competence and judgement of the people delivering them.

FBRH therefore seeks to ensure that people undertaking work on its behalf have appropriate:

- knowledge
- qualifications or professional credentials where required
- skills and experience
- understanding of their responsibilities
- access to the information and resources necessary to perform their work

FBRH may engage appropriately qualified contractors, practitioners, trainers, specialists and other external providers according to the requirements of an assignment.

External providers are selected and managed according to the significance and risks associated with the work they perform.

Where specialist expertise is required, FBRH seeks to obtain appropriate competence rather than undertake work outside its capabilities.

10. Information, Confidentiality and Data Protection

FBRH recognises that the confidentiality, integrity and availability of information are important to our clients and to the effective operation of our business.

We maintain controls appropriate to the nature and sensitivity of information we hold.

These include measures for:

- controlled access to information
- secure storage
- backup and recovery
- protection of client information
- document and version control
- cybersecurity
- business continuity
- appropriate use of cloud and technology providers

Client and assurance information is treated as confidential unless disclosure is authorised or required by law or applicable professional requirements.

Personal information is managed in accordance with applicable data protection requirements and the separate **FBRH Privacy Policy**.

11. Responsible Business Relationships

FBRH seeks to work with clients, suppliers, contractors, universities, professional bodies, business associations and other partners whose activities are compatible with professional and ethical business conduct. The extent of assessment and monitoring applied to an external provider is proportionate to:

- the nature of the service
- the potential impact on FBRH's services
- confidentiality and information risks
- competence requirements
- legal or professional obligations
- other significant risks identified

We value long term professional relationships built upon reliability, honesty and mutual respect.

12. Compliance

FBRH seeks to identify and comply with legal, regulatory, contractual, certification and professional requirements applicable to its activities.

Where external standards, certification schemes or professional frameworks form part of our services, we monitor relevant requirements and update our processes where necessary.

We do not claim certification, competence or authority that we do not hold.

13. Continual Improvement

FBRH believes that quality comes from learning and adaptation rather than bureaucracy.

We therefore seek to improve our services and processes through evidence including:

- client and participant feedback
- assurance findings
- internal review
- complaints and incidents
- nonconformities and corrective actions
- changes in professional standards
- changes in technology
- risks and opportunities
- experience gained from service delivery

Processes and documented information are maintained at a level appropriate to supporting effective control, consistency and reliable delivery.

This is consistent with ISO guidance that organisations have flexibility to determine the documented information necessary to demonstrate effective planning, operation, control and continual improvement.

14. Responsibility and Review

The Director of FBRH Consultants Ltd has overall responsibility for this policy and for ensuring that appropriate arrangements exist for its implementation.

People and external providers working on behalf of FBRH are expected to understand and apply the parts of this policy relevant to their responsibilities.

This policy is reviewed periodically and when significant changes occur to FBRH's activities, applicable requirements or operating environment.

The policy is made available to clients, participants, suppliers, business partners and other interested parties as appropriate.

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Approved: 11 August 2026
Next review: 11 August 2027