

## 1. PURPOSE

To define the system by which MRU safeguards all confidential information obtained or generated during its Halal certification activities and to establish controls to prevent any real, potential, or perceived conflict of interest among its personnel, committees, and subcontractors.

## 2. SCOPE

This procedure applies to:

1. All MRU personnel, auditors, technical experts, committee members, and consultants;
2. All information (in any medium) obtained or generated during certification activities; and
3. All MRU business relationships that could give rise to conflict of interest.

It covers information handling, privacy, disclosure, and avoidance of conflicts within MRU's Halal Quality System (HQS).

## 3. RESPONSIBILITIES

### Top Management / Chairman

- a. Approves this procedure and ensures continual compliance.
- b. Decides actions on any confirmed breach of confidentiality or impartiality.
- c. May authorize information disclosure only when legally required.

### Management Representative (MR)

- a. Implements and monitors this procedure.
- b. Maintains signed confidentiality / impartiality declarations for all personnel.
- c. Coordinates investigation and corrective action in case of breaches.

### Administrator

- a. Assists MR in maintaining registers, training records, and confidentiality forms.
- b. Ensures contracts with external parties include confidentiality and impartiality clauses.

### All Personnel and Auditors

- a. Sign and comply with the Declaration of Impartiality, Confidentiality and Conflict of Interest prior to any assignment.
- b. Immediately report any potential conflict of interest or unauthorized information disclosure.

### Sharia Committee

- a. Advises MRU on confidentiality and conflict of interest cases involving Halal or Sharia compliance.

- b. Ensures that all information related to Halal determinations or fatwa-based rulings remains protected under Islamic ethical standards.

#### **4. PROCEDURE**

##### **4.1. Confidentiality Management**

- a. All information concerning clients, audit findings, products, and Sharia assessments is treated as confidential.
- b. MRU shall not disclose any confidential information to third parties without the client's written consent, unless disclosure is required by law or accreditation rules.
- c. If disclosure is legally required, MRU shall notify the concerned client before releasing any information (unless prohibited by law).
- d. Confidential information shall be stored securely—digitally on password-protected servers and physically in locked cabinets.
- e. Information publicly available or published by MRU (e.g., lists of certified clients, members of committees, or accreditation details) is not considered confidential.
- f. Access to confidential data is granted strictly on a need-to-know basis.
- g. All personnel, subcontractors, and committee members must sign confidentiality agreements before engaging with MRU activities.

##### **4.2. Handling of Personal and Client Information**

- a. MRU complies with national data-protection laws and the Privacy Act.
- b. Personnel files, audit data, and certification records are used solely for certification and accreditation purposes.
- c. Clients are informed about any data intended for public disclosure.
- d. Subcontractors and external auditors operate under formal contracts including data-protection obligations.

##### **4.3. Conflict of Interest – General Principles**

- a. MRU and its staff shall remain independent from consultancy, design, or implementation services related to certified clients.
- b. MRU shall not imply that certification will be easier or cheaper through any associated consultant.
- c. MRU prohibits personnel or auditors from auditing any client to whom they have provided consultancy or employment within the past two years.
- d. MRU shall not certify another certification body for activities that could affect impartiality.
- e. Potential risks to impartiality are identified and recorded in the Impartiality Risk Register.

##### **4.4. Declaration and Disclosure Requirements**

- a. Every MRU employee, auditor, subcontractor, and committee member must sign a Declaration of Impartiality, Confidentiality and Conflict of Interest (Annex A).
- b. External auditors must reconfirm the absence of conflicts before each assignment.

- c. Any person discovering a potential conflict must declare it immediately—verbally during meetings (recorded in minutes) or in writing to the MR.
- d. Declared conflicts are evaluated by the MR; if confirmed, reassignment or exclusion from decision-making follows.

**4.5. Conflict of Interest – Specific Cases**

Situation	Required Action
MRU staff or subcontractor has current consultancy link with client	Excluded from audit/decision; recorded in register.
MRU personnel previously employed by client (within 2 years)	Cannot audit or make decisions regarding that client.
Committee member linked to client through ownership or family	Must abstain from discussions and decisions related to that client.
Sharia Committee member previously advised same client	Replaced for that particular case to preserve neutrality.
Complaint/Appeal handler connected to the case	Reassigned; recorded for transparency.

**4.6. Confidentiality and Impartiality in External Relations**

- a. All MRU subcontractors and external auditors are bound by formal contracts defining confidentiality and impartiality obligations.
- b. Breach of these clauses may result in termination of contract or legal action.
- c. Marketing materials must never imply linkage between MRU certification and any consultancy or training service.

**4.7. Handling of Breaches**

1. Any suspected breach of confidentiality or impartiality must be reported immediately to the MR.
2. The MR investigates, documents findings, and submits a report to the Chairman.
3. Depending on severity, actions may include:
  - a. warning or retraining;
  - b. contract termination;
  - c. legal action; or notification to the accreditation body.
4. Cases involving Halal or Sharia information breaches are reviewed by the Sharia Committee for appropriate ethical guidance.

**4.8. Records and Retention**

- a. Confidentiality Declarations and Conflict of Interest Registers are maintained by the MR and retained for at least five years after personnel departure.
- b. Records of investigations and corrective actions are preserved under MRU's Records Control Procedure.

**5. RELATED DOCUMENTS AND RECORDS**

- a. **MRU-HAL-QM-004**: Confidentiality
- b. **MRU-HAL-QM-007**: Mechanism for Safeguarding Impartiality
- c. **MRU-HAL-SOP-011**: Safeguarding Impartiality
- d. Impartiality Risk Register Form
- e. Declaration of Impartiality, Confidentiality and Conflict of Interest Form (Annex A)

**6. REVISION HISTORY**

Revision History				
Document Change Request Form No.	Page No.	Revision No.	Date Revised	Changes

<b>Reviewed By:</b>
Coordinator

<b>Approved By:</b>
Chairman

## Annex A

### Declaration of Impartiality, Confidentiality and Conflict of Interest

I hereby agree that I shall not at any time during the continuance of my engagement or at any time thereafter directly or indirectly use, record or disclose any confidential information (as hereinafter defined) except as may be necessary for the proper performance of my duties or as may be specifically authorized in writing to me.

I agree to take good care of any documents which may from time to time be within my custody or control during the course of my duties, and not to show or disclose or communicate the construction or contents thereof to anyone other than authorized representatives of the company owning the documents.

In the event that I am legally obliged to divulge information in a court of law then I will forward to Muslim Religious Union in Poland a copy of any statement of information divulged.

Upon termination of my engagement (for whatever reason) and at any other time at your request I shall, without retaining any copies or records thereof, immediately return all such documents to Muslim Religious Union in Poland and shall deliver up all copies of such documents or extracts of such documents and all other notes, memoranda, photographs, drawings, records or other material made or procured to be made by me or issued to me during my engagement relating to the business of Muslim Religious Union in Poland or any of its clients.

For the purpose of this agreement I acknowledge that confidential information means all technical and business information of Muslim Religious Union in Poland and its clients that is of a confidential, trade secret and/or proprietary nature.

I declare that the auditing remarks I shall make will be based upon objective evidence of conformity (or non-conformity), sound judgment, and that these remarks will not be influenced by other interests or by other parties e.g. self-interest threats to impartiality, e.g. any possible financial self-interest.

I declare that I will not accept any assignments offered which relate to companies or individuals with whom I have a financial or business interest or to whom I, or my company, have provided management system consultancy services within a period of two years prior to the assignment.

I declare that I or my company will not undertake management system consultancy activities with the auditee in the 2 years following an assignment.

I declare that I will report any intimidation threats, either openly or secretly encountered, during the course of my auditing duties.

I reserve the right to undertake any additional assignments during the contract period providing that: -

- a) Consultancy and accredited certification are never marketed together. Nothing is said in any marketing material, written or oral, to give the impression that the two activities are linked.
- b) Nothing should be said or indicated by me that would suggest that certification would be simpler, easier or less expensive if my services were used.

I have read and understood the *maintaining Confidentiality and avoiding conflict of Interest (MRU-HAL-SOP-012)* and *STANDARD OPERATNIG Procedure for safeguarding Impartiality (MRU-HAL-SOP-011)* and I agree to abide by the defined procedure.

Name (please print):	Designation:
Signature:	

**Undertaking as per the following terms and conditions:**

- I will not (except in the normal course of the Company's business) publish any article or statement, deliver any lecture or broadcast or make any communication to the press, including magazine publication relating to the Company's products or to any matter with which the Company may be concern, unless I have previously applied to and obtained the written permission from the Company.
- I will ensure that within verbal communications with Clients that no impression is given that I can provide consultancy services. A serious action can be taken by the Muslim Religious Union in Poland against the person if he or she found or involved in consulting activities.
- I will be required to maintain utmost secrecy in respect of Project / audit documents, commercial offer, certification and other related cost & estimation, Company's patterns Company's policies & logo and Company's human assets profile.
- Any assignment or project for training or auditing which will be arranged by the company will be treated as company's own business and payment or fee will be submitted to the accounts department as per actual signed terms and conditions.
- I will be required to comply with all such rules and regulations as the Company may frame from time to time.

- Any of our Muslim Religious Union in Poland technical or other important information which might come into my possession during the continuance of my contract with them, shall not be disclosed, divulged or made public by me even thereafter.
- If at any time in Muslim Religious Union in Poland opinion, that is final in this matter, I found non- performer or guilty of fraud, dishonest, disobedience, disorderly behavior, negligence, indiscipline, absence from duty without permission or any other conduct considered by Muslim Religious Union in Poland deterrent to our interest or of violation of one or more terms of this letter, my services may be terminated without notice and on account of reason of any of the acts or omission the company shall be entitled to recover the damages from me.
- I will not allow carrying out any consulting/coaching activities to any of the company during my appointment /contract with the clients of Muslim Religious Union in Poland or any other client.
- I will be responsible for safekeeping and return in good condition of all Company's property, which may be in my use, custody or charge during my job tenure.
- Whenever required by the management, I have to work in office/field, keeping in view my academic qualification, skills and experience I can be posted in any Department of the company.
- I will abide by the administrative instructions issued by the management from time to time.
- I will be expected to be polite and courteous with members of the company and clients. If I found rude or working against company interest my service can be terminated.
- Muslim Religious Union in Poland has the right to dissolve this agreement at any time without any prior notice.

**Acceptance:**

Name (please print):	Designation:
Signature:	
Date:	