



# Quality Policy

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## 1. Purpose and Commitment to Quality

Just Matter is committed to delivering independent ESG assurance and auditing services that are credible, consistent, and defensible. Our quality management system is designed to support the reliable evaluation of ESG disclosures, systems, processes, and underlying data against defined criteria, ensuring that assurance conclusions are supported by sufficient and appropriate evidence.

Quality is integral to our professional obligations and to maintaining trust with clients, regulators, investors, and other stakeholders who rely on our work. We recognize that assurance engagements involve professional judgment and inherent uncertainty, and we therefore apply structured methodologies, experienced oversight, and disciplined review to reduce the risk of inappropriate conclusions.

## 2. Client and Stakeholder Focus

Just Matter delivers assurance services that are responsive to client needs while remaining firmly grounded in independence, objectivity, and professional standards. Engagements are planned and executed with an understanding of the client's organizational context, ESG risk profile, applicable regulatory environment, and the intended users of the assurance report.

In addition to clients, Just Matter recognizes that ESG assurance work may be relied upon by a broad range of stakeholders, including standards owners, accreditation bodies, regulators, investors, civil society organizations, labor unions, community representatives, and supply-chain partners. These stakeholders may rely on published assurance results to inform decisions related to regulatory compliance, responsible sourcing, labor practices, investment, and broader social and environmental accountability.

Assurance engagements are therefore conducted with due regard for the potential public interest implications of ESG assurance conclusions. Scope, criteria, limitations, and assumptions are defined clearly and communicated transparently to reduce the risk of misinterpretation or inappropriate reliance on assurance results.

Client requirements and expectations are considered only insofar as they are compatible with assurance objectives, applicable criteria, and professional responsibilities. Just Matter does not allow commercial considerations or stakeholder pressures to compromise the integrity, objectivity, or quality of assurance conclusions.

Feedback from clients and other stakeholders is monitored and used to improve service quality, methodologies, and communication practices, without compromising independence or professional judgment.

## 3. Professional Integrity and Independence

Just Matter maintains independence, impartiality, and ethical conduct as foundational elements of quality. We identify, assess, and manage threats to independence and objectivity throughout the engagement lifecycle, including financial, commercial, relational, or other influences that could impair professional judgment.

Safeguards are implemented to ensure that assurance conclusions are not influenced by client relationships, commercial pressures, or personal interests. Where threats cannot be reduced to an acceptable level, the engagement is declined or terminated. All personnel involved in assurance activities are required to comply with applicable ethical requirements and to escalate concerns related to integrity, independence, or quality promptly and without fear of reprisal.

## 4. Competence and Capability

Just Matter ensures that assurance engagements are performed by assessors who are demonstrably competent for the specific scope, sector, and subject matter of each engagement, in alignment with applicable standards and accreditation body requirements. Competence is determined through a structured evaluation of qualifications, experience, and demonstrated capability, rather than through general credentials alone.

Assessor competence is assessed and maintained across three interrelated dimensions: relevant sector knowledge, applicable standard and criteria knowledge, and subject matter expertise related to the ESG topics under review. Sector knowledge includes an understanding of the client's industry, operating environment, typical ESG risk profiles, and common control structures, sufficient to identify material risks and evaluate evidence in context. Standard and criteria knowledge includes familiarity with applicable assurance standards, reporting frameworks, regulatory requirements, and program rules relevant to the engagement. Subject matter expertise includes technical knowledge of specific ESG topics such as environmental management, occupational health and safety, labor practices, community impacts, governance systems, or data and reporting controls, as applicable to the engagement scope.

The assignment of assessors to engagements is based on a documented review of competence requirements relative to engagement complexity, risk, and subject matter. Where gaps are identified, additional supervision, technical support, or specialist input is applied to ensure assurance quality is not compromised. Engagement leaders are responsible for confirming that

the collective competence of the engagement team is sufficient to perform the work and support the assurance conclusion.

Just Matter maintains records supporting assessor competence, including qualifications, relevant experience, training, and performance history. Competence is monitored and maintained through ongoing professional development, engagement feedback, internal review, and periodic reassessment. Where external specialists or subcontractors are engaged, they are subject to equivalent competence, independence, and performance expectations, and their work is appropriately directed, reviewed, and integrated into the overall assurance engagement.

## 5. Consistent and Risk-Based Assurance Delivery

Just Matter applies a documented, risk-based assurance methodology designed to ensure consistency, proportionality, and defensibility across engagements. Planning activities focus on identifying material ESG risks, key controls, and areas where misstatement or non-compliance is most likely to occur.

Evidence is obtained using methods appropriate to the engagement scope and risk profile, and is evaluated with professional skepticism. Assurance conclusions are based on the collective assessment of evidence obtained, rather than on individual data points or representations. Engagement files are prepared to provide a clear audit trail demonstrating how conclusions were reached, including the rationale for judgments made and any limitations encountered.

## 6. Information Integrity and Confidentiality

We maintain controls to protect the confidentiality, integrity, availability, and appropriate use of client information and assurance documentation. Information obtained during engagements is used solely for the purposes of performing assurance work and is protected from unauthorized access, disclosure, alteration, or loss.

Assurance documentation is maintained in a structured and secure manner that supports traceability, internal review, and, where applicable, external oversight or accreditation assessment. The use of digital tools, data analytics, or AI-enabled systems is governed to ensure reliability, accuracy, appropriate human oversight, and compliance with confidentiality obligations.

## 7. Monitoring, Review, and Continuous Improvement

Just Matter monitors the effectiveness of its quality management system through internal review activities, engagement-level evaluations, analysis of feedback, and management oversight. These mechanisms are designed to confirm that assurance engagements are performed in accordance with defined requirements and that risks to quality, independence, or credibility are identified and addressed in a timely and systematic manner.

As part of the quality control framework, assurance engagements are subject to technical review commensurate with their risk, complexity, and public interest profile. Technical reviews are conducted by individuals who are independent of the audit team and who possess appropriate competence in the applicable standards, subject matter, and assurance methodology. The technical review evaluates whether the engagement was appropriately planned and performed, whether sufficient and appropriate evidence was obtained, and whether conclusions and assurance reports are supported, clear, and consistent with the engagement scope and applicable criteria.

The outcomes of technical reviews are documented, and any identified issues are resolved prior to report issuance. Where matters cannot be resolved at the engagement level, they are escalated in accordance with established governance arrangements to ensure that assurance conclusions are not issued until quality concerns are satisfactorily addressed.

Just Matter maintains documented processes for the receipt, evaluation, and resolution of complaints and appeals related to assurance activities. Complaints and appeals are handled objectively, transparently, and independently from the personnel involved in the subject engagement. Information arising from complaints and appeals, including root causes and recurring themes, is analyzed as part of the quality management system.

Findings from technical reviews, complaints, appeals, and other feedback mechanisms are used to identify opportunities for improvement in assurance methodologies, engagement planning and execution, documentation practices, and governance arrangements. Where appropriate, these inputs are also used to identify assessor training needs, competence gaps, or supervision requirements, and to inform updates to training program and competence management processes.

Nonconformities, incidents, or other indicators of quality risk are analyzed to determine root causes and appropriate corrective actions. Corrective actions are implemented in a controlled manner, proportionate to the nature and impact of the issue identified, and monitored to confirm their effectiveness.

Just Matter is committed to continual improvement of its quality management system. Lessons learned from engagements, technical reviews, complaints and appeals, stakeholder feedback, and developments in ESG assurance practices and regulatory expectations are used to

strengthen systems, enhance assessor capability, and improve the consistency, reliability, and credibility of assurance outcomes.

## 8. Leadership Responsibility

The Managing Director of Just Matter holds ultimate responsibility and authority for the effectiveness of the quality management system and for ensuring that assurance and auditing activities are conducted in accordance with applicable standards, accreditation body requirements, and this Quality Policy.

The Managing Director is accountable for establishing, implementing, maintaining, and continually improving the quality management system, and for ensuring that quality objectives are aligned with the firm's strategic direction, risk profile, and professional obligations. This includes responsibility for ensuring that independence, impartiality, and professional integrity are embedded within governance arrangements and day-to-day operations.

While specific quality-related responsibilities may be delegated to qualified personnel, such delegation does not diminish the Managing Director's overall accountability. The Managing Director ensures that roles, responsibilities, and authorities related to quality are clearly defined, communicated, and understood across the organization.

The Managing Director is responsible for ensuring that adequate resources are provided to support competent personnel, effective assurance methodologies, appropriate technical review, and robust governance and oversight arrangements. This includes supporting training, supervision, and continuous professional development to maintain and enhance assurance capability.

Leadership at Just Matter promotes a culture in which quality, professional judgment, and ethical conduct take precedence over commercial considerations. The Managing Director ensures that quality performance, risks, complaints, appeals, and improvement actions are reviewed regularly and that necessary actions are taken to maintain confidence in the firm's assurance services.

This policy is reviewed periodically under the authority of the Managing Director to ensure its ongoing suitability, effectiveness, and alignment with evolving professional, regulatory, and accreditation expectations.