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QUALITY MANUAL
Version 1
1st January 2022

Approved By: _____
Neil Dymond, Managing Director

Issued By: _____
Steve Blake, Management Representative

REVISIONS FOR RISK AND IMPROVEMENT

Issue	Date	Reason for Change
1	01/01/2022	Initial issue

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1 INTRODUCTION

1.1 Pario Limited Business Profile

Pario Limited was incorporated on 28th September 2006, with its registered office at:

10 St. Giles Square,
London,
WC2H 8AP

Pario is an independent provider of specialist private finance initiative (PFI) management and consultancy services in the UK, operating from the following address:

Unit 18, Riversway Business Village,
Navigation Way,
Preston,
Lancashire
PR2 2YP.

1.2 Purpose and Scope

PFI was a United Kingdom government procurement policy aimed at creating "public–private partnerships" (PPPs) where private firms are contracted to complete and manage public projects as part of the wider programme of privatization.

The purpose of this Quality Management System (QMS) is to ensure that the products and services offered to Pario Limited (UK) customers comply with their contractual requirements, and any relevant statutory and regulatory requirements.

1.3 References

ISO 9001:2015 Quality management systems – Requirements

1.4 Responsibility

It is the responsibility of the Management Representative to ensure that this manual is made available to all members of Pario staff.

1.5 Applicability

Compliance with the provisions and objectives of this Manual is mandatory on all members of Pario staff and covers all stages of the products and services provided.

Where any requirements of this International Standard cannot be applied due to the nature of our business, these have been considered for exclusion.

2 REVISIONS

Amendments or changes to this manual shall be published in accordance with the document change policy.

Proposed amendments will be submitted to the Management Representative for consideration under the Pario 'Document Control Procedure', as shown in paragraph 7.5 of this manual.

3 DEFINITIONS AND ABBREVIATIONS

Where possible, the quality definitions and vocabulary are compatible with ISO 9000:2015. In addition, the following abbreviations are used within Pario:

Abbreviation	Definition
ISO	International Organisation for Standardisation
QMS	Quality Management System
MD	Managing Director
MR	Management Representative
DMR	Deputy Management Representative
JD	Job Description
PFI	Private Finance Initiative (UK government procurement policy)
PPP	Public-Private Partnership
SPV	Special Purpose Vehicle (legal entity isolating a parent company from financial risk)

4 QUALITY MANAGEMENT SYSTEM

Pario has elected to define its activities in documented procedures covering relevant aspects of the operations, including the necessary controls for all documentation and records.

For ease of verification, paragraph numbers from paragraph 4 have been aligned with the sub-clause numbers of ISO 9001:2015.

4.1 Understanding the organisation and its context

Pario has determined external and internal issues relevant to the operation and the QMS, using 'SWOT' reviews of Strengths and Weaknesses (internal issues), and Opportunities and Threats (external issues) as part of Management Review (See paragraph 9.3. item 02).

External

- Informal market research, particularly regarding competitors and potential customers.
- Reading relevant financial journals to track competitors and customers.
- Being aware of suppliers from experience or word of mouth
- Informal 'PESTLE' reviews of any political, economic, social, technological, legal, or relevant environmental issues.

These allow the organisation to identify processes needed to operate the company and to introduce improvements, where required.

Internal

- Informal business plans
- Reviews of company values, culture, knowledge, and performance as part of Management Review Meetings (see paragraph 9.3)

Business plans are based on the external and internal issues outlined above, and the resulting QMS is amended whenever changes are required and is formally reviewed once per year as part of Management Review, and the results recorded (see paragraph 9.3, particularly item 02). Relevant information and associated business risks and opportunities are recorded in a Table of Interested Parties, covered in more detail in paragraph 4.2.

4.2 Understanding the needs and expectations of interested parties

Pario has 11 clearly defined interested parties that affect the QMS. These are listed in a separately documented Table of Interested Parties, together with their needs and expectations/business risks, the impacts on the QMS, and the organisation's responses regarding risks and opportunities. These responses are to ensure that the residual business risks and impact on the QMS are kept low.

The Table of Interested Parties is reviewed whenever there are significant changes to the interested parties and/or their impacts on the QMS, as well as a regular review once per year prior to Management Review (see paragraph 9.3) to ensure its continuing suitability and effectiveness.

Ref. Table of Interested Parties

4.3 Determining the scope of the quality management system

Based on the activities outlined in paragraphs 1.1 and 1.2, and the needs and expectations of interested parties outlined above, Pario has established, documented, implemented, and will maintain a QMS that is designed to continually improve the effectiveness and efficiency of the organisation's performance. This QMS comprises a Quality Manual and associated documentation describing the processes carried out by the company.

Our full range of services include:

- SPV Management
- Project Management
- Financial Management
- Construction Management
- Company Secretarial
- Director Services

The following clauses of the standard are not applicable within the scope of the Pario QMS. (Justifications are shown in the relevant paragraphs of the manual).

7.1.5.2 'Measurement traceability'

8.3 Design and development of products and services

8.5.1(f) relating to process validation

The scope statement for the ISO 9001:2015 certificate is as shown below:

"Provision of a comprehensive yet flexible suite of PFI/PPP services, including SPV Management, Project Management, Financial Management, Construction Management, Company Secretarial and Director Services"

4.4 Quality management system and its processes

Processes are clearly identified, where appropriate, in this manual, and the sequence and interactions are clearly shown in a separately documented Process Flow Map.

Ref. Process Flow Map

In addition, there are separately documented appendices/procedures as follows:

Ref. Appendix 2 – Service Delivery
Appendix 3 – Stakeholders Management
Appendix 4 – Compliance
Appendix 7 – Procedures
Appendix 8 – Training & Development
Appendix 9 – Innovation
Internal Audit Procedure

5 LEADERSHIP

5.1 Leadership and commitment

5.1.1 General

As part of his commitment, the MD is responsible for communicating the importance of complying with the QMS through involvement in induction and ongoing training and awareness and is fully accountable for its effectiveness. To achieve this, the MD has established and communicated a Quality Policy (see paragraph 5.2) and ensured that Quality Objectives, where applicable, have been established and performance measured (see paragraphs 6.2 and 9.1 and the Quality Objectives and Register).

To ensure proper performance of the Pario QMS and its impact on the company's business processes, the MD carries out formal reviews twice per year (see paragraph 9.3) and ensures that adequate resources are made available (see paragraph 7.1).

5.1.2 Customer focus

The MD has the responsibility for establishing, implementing, and maintaining the company's customer focus, and shall ensure that customer needs and expectations are determined and converted into requirements and that these requirements are fully understood and met (see paragraph 8.2). In addition, the MD will ensure that risks and opportunities are determined and addressed, and that customer satisfaction is maintained and improved (see paragraph 9.1.2) by ensuring that the QMS is fully integrated into the organisation's business processes.

5.2 Policy

The Pario Quality Policy established by the MD is published as a separate document in the QMS and is displayed in the reception area as well as in the company website, making it available to all interested parties. This policy will be reviewed at least twice per year at Management Review to ensure its continuing suitability.

Ref. Quality Policy

5.3 Organisational roles, responsibilities, and authorities

The MD has ensured that responsibilities and authorities have been defined and communicated in individual Job Descriptions (JDs) covering competence requirements and relevant tasks, supported by separately documented Group Structure Charts.

Ref. Group Structure Charts

In addition to his top management responsibilities, the MD is specifically responsible for the following:

- Taking accountability for the effectiveness of the QMS
- Promoting the use of the 'Process Approach' and risk-based thinking.
- Communicating the importance of complying with the QMS.
- Engaging, directing, and supporting people to contribute to the effectiveness of the QMS.
- Promoting improvement.
- Supporting other management roles to demonstrate leadership.

Although not a requirement of ISO 9001:2015, the MD has appointed the Senior Transition Manager as MR, responsible for the implementation and maintenance of the QMS and for compliance with the standard, together with any relevant external communications regarding the QMS, as well as reporting on the performance of the QMS, particularly the results of the audits (see 9.2) during Management Review.

The MD has also appointed the Compliance and Administrative Support Officer as DMR to assist and support the MR.

6 PLANNING

6.1 Actions to address risks and opportunities

The MD is responsible for ensuring that all Pario activities are planned properly to ensure that the QMS can achieve its intended results and achieve improvement, including actions to address risks and opportunities, and the evaluation of their effectiveness (see internal issues in paragraph 4.1). All aspects of planning are included in the relevant procedures.

In addition, following the higher-level Table of Interested Parties outlined in paragraph 4.2, reviews of all new and amended procedures are carried out by the MR to ensure that any risks to the quality of the organisation's products and services are properly addressed and any opportunities for improvement are identified, recorded, and implemented. This will be done when required and prior to the six-monthly Management Review Meeting.

Business opportunities are included, where applicable, in the Table of Interested Parties, and are also discussed and recorded at Management Review.

General opportunities for improvement are covered in more detail in paragraph 10.

Ref. Table of Interested Parties

6.2 Quality objectives and planning to achieve them

Current quality objectives are:

1. Response to tenders will be returned by the Tender return date – 90%.
2. Response to complaints will be made by the MD or MR no later than the end of the second working day following the complaint – 90%.
3. Customer complaints to be ≤ 3 over a three-month period (≤ 1 each month).
4. Deliveries of agreed reports to be > 95% on-time and correct.
5. To achieve average customer satisfaction of 80%.

These quality objectives are recorded in a separate document 'Quality Objectives and Register' maintained by the MR in the Pario system. Performance against these objectives is measured and reviewed as well as the objectives themselves and, when objectives are not achieved, the action taken is recorded in the register. Results are formally reported at Management Review (see paragraph 9.3).

Ref. Quality Objectives and Register

6.3 Planning of changes

The need for changes can be identified from different sources, including the following:

- Informal 'SWOT' and 'PESTLE' reviews (paragraph 4.1).
- Reviews of the 'Table of Interested Parties' (paragraph 4.2)
- Reviews of risk assessments (paragraph 6.1)
- Performance evaluation – data analysis and customer satisfaction (paragraph 9.1)
- Internal audits (paragraph 9.2)
- Nonconformities and corrective action (paragraph 10.2)
- Continual improvement (paragraph 10.3)

When needs for change have been identified, these are carried out in a controlled manner, in line with the relevant paragraphs, including any associated changes to documents (see paragraph 7.5.3).

7 SUPPORT

7.1 Resources

People, Infrastructure and Work Environment

The Pario organisation is shown in the Group Structure Charts (see paragraph 5.3) supported by individual JDs, which include relevant competence requirements for each position.

There are processes in place to ensure the proper maintenance of the equipment used, including computers, and the MD is responsible for providing and maintaining a suitable working environment to achieve conformity of products and services, as required.

The Preston office is owned by Pario, and routine maintenance is under the control of the National Key Account Manager in Preston, using approved contractors.

Monitoring and measurement resources and measurement traceability

Pario does not use any measuring equipment that requires verification or calibration.

Clause 7.1.5.2 'Measurement traceability', therefore, does not apply within the scope of the QMS as allowed in clause 4.3 of ISO 9001:2015.

Organisational knowledge

Pario ensures that the knowledge required to effectively operate the organisation is gained from appropriate sources, including:

- Internal analyses of nonconformities and corrective actions
- Reviews of improvements, and generally shared information from members of staff.
- Feedback from customers, including analysis of complaints.
- Feedback from suppliers
- Knowledge of competitors

Where required, such knowledge is transferred to staff through appropriate training.

7.2 Competence

As indicated in Clause 7.1, specific competence requirements are published in individual JDs.

Following Induction Training, appropriate further training is carried out for all members of Pario staff, under the control of the Senior Transition Manager, using a cloud-based system to monitor, manage and arrange training requirements (See Pario Appendix 8 – Training & Development, paragraph 8.3 Training Manager). This training system is administered through our Compliance Portal ('Pario Compliance'), which identifies training requirements for employees, either 'Mandatory' or 'Role Specific', allowing complete oversight of employees' training records.

Ref. Appendix 8 – Training & Development

7.3 Awareness

The MD ensures that all employees are made aware of the Quality Policy, the company's Quality Objectives, benefits of improved performance and the results of failing to comply with the QMS. This is achieved through induction and, where required, ongoing training.

7.4 Communication

Internal communications are by regular verbal means and, where required, by memos, notices, and recorded reviews/meetings, together with external e-mails.

External communications regarding Pario operations are under the control of the MD, but communications regarding the QMS are under the control of the MR. All external communications are by verbal means, letters, and external e-mails

Customer communications, particularly for enquiries regarding client facilities, are normally documented with the overall aim of meeting customer requirements, with particular reference to product information, enquiries, orders, and amendments.

7.5 Documented information

General

As indicated in paragraph 4.3, Pario has defined its activities in this Quality Manual, including the necessary controls for all documentation and records.

Pario has established, documented, implemented, and will maintain a QMS that is designed to continually improve the effectiveness and efficiency of the organisation's performance.

Maintenance of documented information

A 'Document' is defined as 'Information and the medium on which it is contained' (ISO 9000:2015, paragraph 3.8.2). Documentation requirements have been addressed in relevant sections of this manual, including references to the documented Quality Policy, quality objectives and to all documented processes and records.

The Pario approach is, essentially, paperless and the Quality Manual and all QMS documents are under the control of the MR and retained in a 'QMS Current' folder in a shared folder in the server in line with the Process Map. Only the latest versions are uploaded to this folder by the MR as PDF documents, all obsolete documents being transferred to an 'Archive' folder. Documents are identified by title and issue status only, and source versions of such documents are retained in MS Word, in a protected folder by the MR for ease of amendment.

In Pario, documents include but are not limited to the following.

a) Documented Quality Manual and Procedures

Processes describe the way we carry out and control all the operations that affect the quality of our products and services. As indicated in paragraph 4.4, there are separately published documents, with all other relevant activities being included in this manual and controlled so that everyone is working to the same issue.

A full list of main documents is shown below.

- Appendix 2 – Service Delivery
- Appendix 3 – Stakeholders Management
- Appendix 4 – Compliance
- Appendix 7 – Procedures
- Appendix 8 – Training & Development
- Appendix 9 – Innovation
- Internal Audit Procedure
- Quality Policy
- Process Flow Map
- Staff Handbook
- Quality Objectives and Register
- Table of Interested Parties

The Quality Manual and Internal Audit Procedure are approved by the MD and authorised for issue by the MR. The version number and date of these documents is shown in the footer, and amendments are shown in red in the relevant paragraphs.

b) Forms and templates

Forms and templates are also under the control of the MR, and are maintained in dedicated folders in the system, from which relevant forms can be downloaded for use. Examples include:

- Complaint Form
- Customer Satisfaction Survey template
- Job Description template
- Management Review Meeting minutes template
- Nonconformity Report Form

Version dates are again shown in the document footer.

c) Customer documents, Purchase Orders and associated documented information

Templates for ~~Quotations,~~ Delivery Notes, ~~Invoices,~~ ~~Purchase Orders~~ etc. are controlled by the MR.

d) Documents of external origin

These include the ISO 9000 series, laws, regulations, and other relevant documents which originate outside Pario that are, therefore, controlled by the issuer. However, it is the responsibility of Pario to ensure that such external documents are authorised, are the correct version, and have been distributed to concerned persons in the organisation.

Retention of documented information

As indicated above, Pario retains records appropriate to the company to demonstrate conformance to the requirements and the effective operation of the QMS. Soft copy records are retained in an 'i-cloud' application, which is constantly backed up as part of the application. Recovery from the cloud is tested constantly by the service provider.

8 OPERATION

8.1 Operational planning and control

The MD is responsible for ensuring that all activities are properly planned, from enquiry handling through to satisfactory completion and delivery of services to customers.

When Pario chooses to outsource any process that affects conformity to product requirements, the control over such processes is achieved by ensuring that the outsourced individual or organisation is fully approved under the requirements of the Quality Manual, paragraph 8.4. Requirements and any relevant changes are communicated through formal Purchase Orders or, where applicable, by e-mail.

8.2 Requirements for products and services

8.2.1 Customer communication

Customer communications are under the control of the Commercial Director

Customer feedback and complaints are in line with paragraphs 9.1.2 and 10.2 respectively.

8.2.2 Determining the requirements for products and services

Pario ensures that customers' requirements are clearly understood, together with requirements not specified by them but necessary for Pario's operations, plus any statutory, regulatory, and legal requirements.

8.2.3 Review of the requirements for products and services

In all cases, the customers' requirements, including any requested changes, are reviewed before a commitment is made, to ensure that their requirements are clearly defined, that any verbal requirements are agreed by repeating the request back to the customer, and that Pario can meet the requirements, before accepting the order.

8.2.4 Changes to requirements for products and services

All required changes to products and services are properly reviewed and approved by the MD, and recorded, including any actions resulting from the review. Such changes are communicated to relevant persons.

Ref. Appendix 4 – Compliance
Appendix 7 – Procedures

8.3 Design and development of products and services

As indicated in paragraph 4.3, Pario has a range of services that are offered to clients, either individually or in combination, based on the client enquiry.

Clause 8.3 of ISO 9001:2015, therefore, does not apply within the scope of the QMS as allowed in clause 4.3 of the standard.

8.4 Control of externally provided processes, products, and services

Pario recognises the need to control its purchasing process to ensure that purchased services comply with Pario's requirements. The main application of this process is to the purchase of any external services (e.g., certification bodies, consultants, financial specialists etc.). As a policy, Pario requires all suppliers to be 'approved suppliers' in line with the selection and evaluation processes shown below.

Suppliers are initially selected from specialists in the SPV, PPP, and PFI services sectors and are then evaluated based on their ability to fulfil Pario requirements, against any one of the following criteria:

A. Suppliers that are certified to ISO 9001 in the scope required by Pario. Such suppliers will be required to send copies of their certificates for filing.

B. Suppliers that have been audited or otherwise verified by authorised Pario personnel (e.g., MD, MR). An audit report, visit report, or other appropriate report will be filed as evidence of the evaluation.

C. Suppliers with a demonstrable record of satisfactory supply over a one-year period.

T. Suppliers that do not meet any of the above criteria but are temporarily necessary for Pario's needs. Products or services received from such suppliers will be subjected to specific receiving inspection as defined by the MR until the supplier is able to satisfy one of the first three criteria.

Suppliers that meet at least one of the above criteria will be recorded in an Approved Suppliers' List (ASL) and only such suppliers will be used.

All existing suppliers will be re-evaluated every year, based on satisfactory performance over the latest 12 months. In the event that a previously satisfactory supplier has not supplied for more than one year, this supplier will be removed from the ASL until it satisfies one of the four criteria.

Purchasing Information

Purchase Orders will contain information clearly describing the product and/or service ordered, including where appropriate:

- Requirements for approval or qualification of product and/or service, procedures, processes, equipment and personnel.
- Any system requirements (e.g., QMS, EMS etc.)

Purchase orders are authorised by the Financial Manager, and are tracked, analysed, and recorded.

Verification of outsourced services

Outsourced services are monitored carefully by the MD or MR and verified against the Pario requirements.

8.5 Production and service provision

8.5.1 Control of production and service provision

There are two separately documented procedures covering services provided by fully qualified and trained personnel.

Ref. Appendix 4 – Compliance
Appendix 7 – Procedures

8.5.1 (f) Validation of Processes

At this time, all Pario operations are checked, as shown above. Clause 8.5.1 (f), therefore, does not apply within the scope of the QMS as allowed in clause 4.3.

8.5.2 Identification and traceability

All deliverables/reports are clearly identified by title, alpha/numeric reference, and date. Where required, traceability is achieved by recording the names of clients and report authors.

8.5.3 Property belonging to customer or external providers

The main application of this requirement is to any external intellectual property and/or personal data received as part of the projects, which is treated under strict confidentiality, and not divulged to any third party unless authorised in writing by the customer concerned.

8.5.4 Preservation

Due to the nature of Pario's services, there are no formal stores. As shown in paragraph 7.5, hard copy records, where required, are stored in locked filing cabinets and soft copy records are stored in an 'i-cloud' application, which is backed up as part of the application. Recovery from the cloud is monitored constantly by the service provider

8.5.5 Post-delivery activities

Apart from statutory warranty from Pario, there are no post-delivery activities.

8.5.6 Control of changes

In line with paragraph 8.2.4, all changes to services are properly reviewed, approved by the MD, and recorded, including any actions resulting from the review.

8.6 Release of products and services

The services that Pario provides to its customers are already defined within the Managed Services Agreements (MSAs) provided by our customers. Within these agreements there are set KPIs that Pario must self-monitor and achieve. To record self-monitoring, we use our Pario Compliance System where quarterly and annual audits are carried out by the Senior or General Manager responsible for the Contract.

The Pario Senior Management Team has a full oversight of all audits via the Pario Compliance dashboard or through reports issued monthly and six-monthly via the MR.

8.7 Control of nonconforming outputs

As mentioned in paragraph 8.6, Pario use its Compliance System to self-audit against the Contract requirements set out by our customers. In the event that we identify where a KPI has not been achieved, it is the responsibility of the Manager to record this on the system with the relevant action required to resolve. Where the action is considered a breach, the Manager will complete an NCR report using the system.

Once an NCR has been created the system automatically notifies the MR, who is then prompted to verify the action required.

Nonconformities/errors may be identified at any stage. In all cases, nonconformities are corrected and, where appropriate, accepted under approved concession by authorised Pario personnel and, if required, by the customer. In addition to correcting nonconformities, the cause(s) of the nonconformity and possible associated nonconformities are identified and addressed (see paragraph 10.2).

9 PERFORMANCE EVALUATION

9.1 Monitoring, measurement, analysis, and evaluation

9.1.1 General

In addition to product monitoring and measuring addressed in clause 8.5, Pario also evaluates the general performance and effectiveness of the QMS, including monitoring and, where applicable, measuring in relation to customer satisfaction, analysis of data, measuring performance against quality objectives, internal audit and management review. In all cases, appropriate records are retained, and details are summarised in the following paragraphs.

9.1.2 Customer satisfaction

Questionnaires are sent annually (normally in June of each year) to allow measurements of customer satisfaction to be made, which are subject to review against set objectives (see clause 6.2).

The associated Customer Satisfaction Index (CSI) and performance are recorded in the 'Pario Quality Objectives and Register'

Ref. Customer Satisfaction Survey
Quality Objectives and Register

9.1.3 Analysis and evaluation

During operations, Pario collects and analyses data to determine the effectiveness of the QMS, and to identify any trends leading to improvements, corrective action etc.

Examples of data that are analysed include:

- Customer feedback information
- Internal audit reports
- service nonconformities
- Performance against quality objectives (see clause 6.2)

There are no examples of the use of statistical techniques.

9.2 Internal audit

Pario carries out internal audits using trained auditors under the control of the MR or, where required, outsourced to an approved consultant or audit company. Audits are carried out twice per year prior to Management Review in line with a separately documented procedure 'Pario Internal Audit Procedure'

Ref. Pario Internal Auditing Procedure

9.3 Management review

9.3.1 General

Management review is a significant part of the and takes place at a minimum frequency of twice per year.

9.3.2 Management review inputs

Reviews are conducted against a 15-point agenda as shown below:

01. The status of actions from previous management reviews
02. Changes in external and internal issues that are relevant to the QMS
03. Customer satisfaction
04. Feedback from relevant interested parties
05. The extent to which quality objectives have been met
06. Process performance and conformity of products and services
07. Nonconformities and corrective actions
08. Monitoring and measurement results
09. Audit results
10. The performance of external providers
11. The adequacy of resources
12. The effectiveness of actions taken to address risks and opportunities
13. Opportunities for improvement
14. Any other business
15. Date of next meeting

9.3.3 Review Output

Results are recorded, by the MR, in the form of action plans approved by the MD, or in formal meeting minutes, and include improvement opportunities, the need for changes to the QMS, if any, and resource needs. The MR will distribute the action plans/minutes to relevant members of staff who will complete agreed actions as recorded and report the results to the MR, who includes them inputs to the next management review.

10 IMPROVEMENT

10.1 General

Pario actively looks for opportunities for improving the effectiveness of the QMS, as well as finding better ways of satisfying its customers with improved products and services. In addition, Pario addresses possible future needs through corrective action (see paragraph 10.2) and continual improvement (see paragraph 10.3).

10.2 Nonconformity and corrective action

Nonconformities/errors may be identified during reviews of reports, and are corrected or, where appropriate, accepted under approved concession by authorised Pario personnel and/or the customer, and are formally recorded using the Pario Compliance system

It is Pario policy to ensure that, whenever nonconformities or potential nonconformities are identified, in addition to the necessary immediate action (correction), the cause(s) of the nonconformities will be identified through 'root-cause' or 'regression' analyses. The need for action (corrective action) will be evaluated and, if required, will be agreed and taken. Sometimes nonconformities may be 'one-off' due to an oversight only, in which case the nonconformities will be corrected but corrective action may not be required. The details and results of the action will be reported at Management Review for discussion and recording.

When error(s) are discovered by a client and are of a serious or repetitive nature, the client may make a formal complaint. Such complaints may be made by telephone, letter, e-mail or in person, and will be handled by the MD.

Ref. Complaint Form

10.3 Continual improvement

Pario plans and manages the processes necessary for continual improvement of the QMS by ensuring that all employees are aware of the QMS Policy regarding continual improvement, and by establishing and measuring performance against relevant improvement targets. In addition, continual improvement is a permanent subject of management review.

Although there is no formal employee suggestion scheme, employees are also encouraged to share ideas for improvement with the MD or MR, for discussion at management review.

At Pario, we appreciate the need for innovation are constantly looking for the opportunity to develop and future- proof our business. Further details are shown in a separately published document.

Ref. Appendix 9 – Innovation