

TITLE **CODE OF ETHICS AND CONDUCT**

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NOTE *The present document represents the English version of the document under reference at the specified revision. In case of conflict, the Italian version will prevail. To identify the revised parts reference must be made to the Italian version only.*

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APPROVAL
THE DIRECTIVE COUNCIL

AUTHORIZATION
THE PRESIDENT

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GENERAL PART – PRINCIPLES

Objectives of the Code of Ethics and Conduct

The Code of Ethics and Conduct, which regards every ACCREDIA employee and all its collaborators (such as assessors, technical experts and members of ACCREDIA corporate bodies), has the chief aim of discouraging and reporting any improper or illicit conduct. We therefore all have an active role to perform in this task.

The Code of Ethics and Conduct also contains the behavioural criteria at the basis of ACCREDIA's anti-corruption system, so that it has the task of promoting the good and honest behaviour that is expected of a public authority that the EU legislation assigns to National Accreditation Bodies, whether they are bodies governed by public or private law, in compliance with the legislation of each member country.

The management shall provide its support by means of the organisation of information sessions and shall ensure that the procedures defined are correctly implemented and that the objective of avoiding and reporting incorrect conduct is respected.

Among the tools for improvement available to us (in particular corrective and preventive actions), there are also internal audits which are an important part of the evaluation of the effectiveness of the Code of Ethics and Conduct.

In the course of an internal audit, an assessor can ask questions to those who are being evaluated concerning respect for the procedures.

This information is sent to the Compliance Body which in turn uses it for the improvement of the reference model.

1. INTEGRITY AND HONESTY

1.1. INTEGRITY

ACCREDIA is fully committed to conducting its activities with integrity and within the law and with respect for the laws and professional principles of the countries and communities in which it operates.

This Code of Ethics and Conduct reflects the general principles.

Failure to respect these principles could expose ACCREDIA to risks of both a human relation and of a legal nature because illegal or unethical conduct is wrong and unacceptable.

Integrity means living according to those principles which we are committed to respect.

Non-ethical behaviour by ACCREDIA staff could also compromise respect by ACCREDIA for the international anti-bribery standard required by national and international laws.

The objective of this Code of Ethics and Conduct is to help each one of us to:

- understand and observe the basic principles of respect of the standards applicable to our tasks, especially with reference to situations in which ACCREDIA personnel operate as a public service;
- understand when to ask for advice and to report actual or suspected breaches;
- understand whom we should contact to ask for help.

One should always remember that the Code of Ethics and Conduct and corporate rules only provide indications, because it is not possible to cover every single corporate practice which is illegal or unethical. The best criterion to comply with all applicable legislation, indications and directives received from the ACCREDIA management, also through ACCREDIA's internal procedures and regulations.

When a decision must be taken, we should always ask ourselves the following questions:

- does the decision comply with the laws, ACCREDIA corporate standards and this Code of Ethics and Conduct?
- how will my decision affect others (customers, suppliers, partners, competitors, collaborators, stakeholders and the market in general)?
- could my decision affect the general interest in the impartiality of the accreditation process?
- could my decision be influenced by personal interests?
- what would others think of my decision if it were published in a newspaper?
- what consequences would it have?
- would further advice be useful?

We must always behave with the greatest integrity, especially in dealing with direct clients, (Conformity Assessment Bodies), indirect clients (clients of the Conformity Assessment Bodies), with ACCREDIA's own management, administration and the corporate bodies.

Integrity means correctness of conduct, ethics and principles of behaviour both in the workplace and outside it.

It is easier to give a few examples of conduct which does not correspond to conduct of perfect integrity:

- Doing or not doing something which deliberately deceives or aims to deceive, such as:
 - trying to cover up a mistake which the management should know about;
 - giving false information about one's study record, one's work experience or any previous civil or criminal convictions;
 - accepting, offering or suggesting any kind of incentive, the aim of which is to influence the conduct of somebody in order to achieve a certain result using methods which are contrary to ethics and/or to the competition;
 - falsifying or forging a document;
 - exerting undue pressure on persons who are the object of activities, especially assessment activities.
- Avoiding, intentionally and without good reason, to communicate a mistake, such as:
 - failing to report the existence of false documents to the competent personnel;
 - failing to communicate to the competent person that dealing with a client creates problems of conflict of interests;
- deliberately preparing documents or reports which contain wrong or inadequate information;
- knowingly giving wrong confirmations or making incorrect declarations;
- knowingly giving false information to a client, to ACCREDIA, to its corporate bodies or to other competent authorities;
- deliberately making unauthorised use of confidential information;
- making use of internal information for personal purposes;

- providing inexact or incomplete information during internal audits or audits of the Compliance Body.

This is not an exhaustive list of possibilities – for any doubt or clarification, contact the Compliance Body.

1.2. HONESTY

This Code of Ethics and Conduct is a commitment to do things in the best possible way for our organization.

Working for ACCREDIA involves respecting this commitment.

We have to try to understand what the principles of the Code of Ethics and Conduct and the corporate rules are with regard to our work, and to remain faithful to these principles and rules. Those who do not respect them put their position in jeopardy, as well as that of ACCREDIA and of his/her colleagues, and also exposes him/herself to the risk of disciplinary measures which can result in the termination of the contractual agreement.

ACCREDIA respects the privacy of every employee and collaborator, but it can investigate the conduct of anyone who might put its reputation in jeopardy, the safety of its employees, its collaborators and its assets, or break a law which is applicable to this Code of Ethics and Conduct.

During an inquiry into a possible breach or infringement, all employees or collaborators shall collaborate, and the following conducts are strictly forbidden:

- interfering with or hindering an inquiry;
- distorting facts or omitting some facts during an inquiry;
- attempting to discover the identity of someone who is collaborating in the inquiry.

Nobody can justify an illegal or improper conduct by using the excuse that they were asked to behave as such by a superior. There can be no exceptions to respect for the laws.

Nobody shall be authorised, irrespective of level or position, to instigate an employee or collaborator to commit an illegal act.

The principle of honesty obliges all of ACCREDIA's employees and collaborators to avoid any behaviour which could be included (or appear to be included) among the following definitions of corruption/bribery contained in the existing international voluntary standard (UNI ISO 370101:2016): to offer, to promise, to supply, to accept or ask for an undue advantage of any value whatsoever (which may be financial or not financial), either directly or indirectly, and irrespective of the place, in breach of the law, as an incentive or reward for a person for an act or omission of an act with regard to the work activities of such person.

1.3. WHAT SHOULD WE DO IF WE NEED HELP

If we have a question or a doubt regarding legal or ethical principles, what should we do?

We give great importance to creating an environment in which it is possible to communicate openly and honestly, so that if anyone has a doubt of a legal or professional nature, there are various possibilities. The important thing is to choose one of the following options to raise questions or doubts.

Informing your immediate superior is normally the best way to start with legal and/or problems of a professional nature.

Help can also be asked from:

- your immediate superior (where possible) or the Department Director or Vice Director;
- the Compliance Body.

Anyone who asks, in good faith, for advice, raises a doubt or reports an illegal conduct, does so respecting this Code, and therefore does the right thing.

ACCREDIA does not permit any type of reprisal against such person.

Anyone who may commit an act of reprisal shall be disciplined and could face the termination of their employment contract.

Anyone who suspects or believes that they were victims of an act of reprisal after having raised a matter concerning compliance with the rules, shall contact immediately the Compliance Body also through staff communication by means of whistleblowing.

ACCREDIA takes accusations of reprisal extremely seriously and an inquiry will be opened for the appropriate measures to be taken.

For greater detail consult the regulation for the proceedings of the Compliance Body.

1.4. DISCIPLINARY MEASURES

Breaches of this Code, of laws, of standards or corporate rules can lead to grave consequences both for personnel and for ACCREDIA.

Some breaches could have legal consequences, leading to fines or criminal procedures.

Employees and collaborators who breach this Code, the laws, the standards or ACCREDIA's rules may be subjected to disciplinary measures which can include the dismissal of staff, the instant revocation of the agreement for collaborators, ACCREDIA assessors and technical experts and the withdrawal of membership of ACCREDIA's corporate bodies and may also lead to legal proceedings.

For ACCREDIA dependent personnel and directors, more detailed rules regarding the system of sanctions are contained in the internal regulations for personnel, which are an integral part of this Code of Ethics and Conduct.

2. COMPETENCE, PRUDENCE AND DILIGENCE

2.1. HOW TO FULFIL ONE'S TASKS AND RESPONSIBILITIES

We have to fulfil our responsibilities with competence, prudence and diligence.

Because we are professionals, we must make immediate and effective use of our knowledge of how to perform our tasks in order to avoid harming our clients, or ACCREDIA, by inconsiderate or negligent acts. We should be sufficiently expert and trained in undertaking with competence the tasks required by our

position at ACCREDIA. If we are asked to fulfil a responsibility for which we do not possess the necessary competence, we must inform our immediate superior of the Department Director or Vice Director.

Having undergone specific training and with the help of the procedures and instructions we must be aware of all the rules, corporate principles and requirements in force which must be respected.

For example, when we are required to express an opinion for ACCREDIA regarding the correct award of a public or private tender, for matters of our competence, we must express our opinion with extreme care, prudence and professional correctness.

In case of doubt it is necessary to refer to the management or to the Compliance Body.

2.2. CONFIDENTIALITY

ACCREDIA respects the confidentiality of personal information of its employees and collaborators, both internal and external. This means that access to personal data is limited only to authorised persons who genuinely need to possess such information. Authorised employees and collaborators having access to personal information must respect every principle of confidentiality regarding the use of such information.

Nobody may communicate personal information about employees or collaborators to external persons without ACCREDIA's express authorisation.

ACCREDIA's commitment to respect the confidentiality of its personnel and collaborators is not an authorization to undertake personal activities at the workplace.

All ACCREDIA employees must comply with the technical, organizational and behavioural instructions with respect to data processing, provided by the management, on the basis of the indications provided by the DPO and by the Compliance Body.

2.3. ACQUISITION OF INFORMATION ABOUT COMPETITORS AND CLIENTS

To compete in the market, it is both necessary and legitimate to obtain information, in a fair way, about competitors and clients. Some methods used for obtaining such information are wrong and may be in breach of the law. ACCREDIA, which operates as a non-profit-distributing association, is committed to avoiding situations in which information is unfairly obtained, and thus it is necessary for staff to know how to act in such circumstances. The sources of information on other operators with which we interact are as follows:

- newspapers and press releases;
- public record;
- clients who submit to you the proposals of another Accreditation Body, **but only** if the information concerned is not confidential;
- commercial displays, **but not** the confidential information of other Accreditation Bodies;
- information available on the Internet;
- sector surveys conducted by specialised organisations.

If we have not received the specific consent of the owner of the data or the authorisation from the management or of an ACCREDIA lawyer, we cannot ever make use of:

- confidential information;
- documents or files which a newly employed person has brought with him/her from his/her previous employment;
- information indicated as “confidential”, or of a similar nature, whoever it may belong to;

anything which may appear to us to be wrong. For the management of reports, we must comply with the specific ACCREDIA procedure. The dissemination of sensitive information or data of a judicial nature is not permitted unless after the express written consent of the person who signalled the issue.

In cases where there is doubt as to whether to accept any information about competitors or clients, we may refer to the Compliance Body.

2.4. CONDUCT OUTSIDE THE WORKPLACE

Respect by ACCREDIA of the rules of privacy by its employees and collaborators removes the necessity to worry about the conduct of its employees and collaborators outside the workplace, as long as their conduct does not compromise their work performance or influence the reputation or legitimate commercial interests of ACCREDIA.

ACCREDIA staff shall take particular care about what is published on the website, especially, also, social networks, bearing in mind the public nature of virtual space.

Without overlooking the obligations of communication of judicial measures, envisaged by mandatory regulations or by the ACCREDIA Statute, employees, collaborators and members of the Bodies must report to the management and to the ACCREDIA Compliance Body any judicial measure inherent to ACCREDIA’s responsibilities (even in the absence of a definitive legal ruling) which could potentially affect their tasks.

3. RELATIONS WITH THE COMPLIANCE BODY

ACCREDIA is responsible for dealing with the Compliance Body in a clear and collaborative way, as well as promptly notifying the Compliance Body of any fact concerning its employees, collaborators or regarding ACCREDIA itself of any matter which they should know about.

ACCREDIA shall communicate to all employees, collaborators and to the members of the corporate bodies, the names of the members of the Compliance Body, and the contact modalities to be used.

Obligations concerning relations with ACCREDIA’s Compliance Body include:

- knowing who the members of the Compliance Body are;
- being aware of the functions and tasks of the Compliance Body in each of its areas of activity;
- responding in timely and effective fashion to all requests for information from the Compliance Body which are not part of normal activities.

Staff may present remarks directly to the Compliance Body using the internal procedural modalities made known to all ACCREDIA’s employees and collaborators, also by means of whistleblowing.

Staff shall not conceal information from the Compliance Body nor deceive it by disseminating only selected information or undertaking activities which could be interpreted as misleading.

3.1. EQUAL EMPLOYMENT OPPORTUNITIES

ACCREDIA commits to respect all civil rights, human rights, and occupational laws, to offer equal employment opportunities to its employees and collaborators and to those who seek work, and to maintain a work environment free of discrimination, harassment, intimidation, or reprisal, also regarding the current mandatory and voluntary requirements concerning gender equality.

This commitment is present in every area under the management of Human Resources.

For any questions concerning any aspect of our rules and procedures, it is necessary to contact ACCREDIA's management.

3.2. RESPECT OF THE WORKPLACE SAFETY STANDARDS AND THE ORGANIZATIONAL MODEL FOR OCCUPATIONAL HEALTH AND SAFETY

ACCREDIA has adopted a management system for occupational health and safety complying with article 30 of Law Decree 81/08 and with the simplified procedures prepared by the Ministry of Labour for small and medium enterprises.

The Compliance Body ensures respect for the procedures of the occupational health and safety management system also through technical audits performed by independent and competent experts.

Respect for safety standards represents the foundation of civil co-existence and ensures one's own safety as well as that of others, also concerning the correct implementation of health protocols.

All the applicable dispositions regarding safety concerning our activities shall be respected.

Non-compliance with safety standards involves, as well as legal sanctions, the imposition of disciplinary actions with regard to non-fulfillments.

3.3. RESPECT FOR THE ENVIRONMENT

ACCREDIA commits to protect the environment and to respect all environmental laws and standards in all countries where it operates and to respect all the environmental laws applicable to our work and to behave in such a way as to encourage sustainability.

The purchase of new products, contracts, and property deals such as the purchase, sale, rent – exclusive and sublet – and all operations which carry environmental risks and any environmental authorisation, shall all be assessed by the management which shall duly inform the Compliance Body.

4. INTERESTS OF EMPLOYEES AND COLLABORATORS

4.1. APPOINTMENTS AND COMMERCIAL OPPORTUNITIES

Permission shall be requested to the ACCREDIA management before accepting any appointment for:

- administrator of a public or private organisation (either paid or unpaid) – the job of administrator carries certain obligations and ACCREDIA must be certain that such obligations (real or presumed) are not in conflict with its interests and do not expose it to risks which could, by association, have repercussions on ACCREDIA's reputation;

- any appointment of an official or quasi-official nature (either paid or unpaid) offered to you by a government department, local authority, government agency, commercial association, cooperative, commercial association or cooperative;
- membership of a professional association, academic society or similar body.

The employee or collaborator shall not undertake other activities (paid or unpaid) out of normal working hours, which, according to ACCREDIA, could be in conflict with the interests of its activity and/or compromise its ability to fulfil the tasks fully and efficiently.

Situations of this kind shall be monitored and reported to the ACCREDIA management which shall duly inform the Compliance Body also regarding the prevention of bribery/corruption.

4.2. RECEIPT OF GIFTS AND BENEFITS

It could be considered that accepting free gifts, benefits or any other material benefit on the part of an employee or collaborator could cause a conflict of interests between the obligations of an employee or collaborator and ACCREDIA with its client, or between ACCREDIA and other market operators.

An offering which is not merely symbolic and which goes beyond a normal gesture of politeness could reduce the necessary objectivity in business relations; therefore, whenever possible, it is best not to receive any gift.

We must never ask for any gift or any benefit from any person, company or organisation which has relations, as supplier or subcontractor, with ACCREDIA. We must never accept a gift or benefit which could, or could appear to, compromise our ability to act exclusively in the interests of ACCREDIA in matters regarding such persons or organisations.

Any gift or series of gifts which has a value going beyond what can be considered symbolic or a normal gesture of courtesy cannot be accepted under this Code and shall be returned to the person who gave it, with due explanation (for example the acceptance of Christmas presents delivered to private homes of a greater than symbolic value is considered to be in breach of the Code of Ethics and Conduct). We cannot accept any gift which consists of a sum of money or that which can be converted into a sum of money such as tokens, shares, bonds, or other forms of credit.

Gifts or benefits offered to a relative (wife, parents, children) of an employee or collaborator of ACCREDIA will be regarded just as if they had been offered to the employee or collaborator him/herself.

4.3. OFFERS OF GIFTS OR BENEFITS

Because we have strict rules regarding the acceptance of gifts and benefits means that we also must be careful when we offer them. Using good sense and moderation, the occasional exchange of gifts and benefits of a symbolic value with persons or organisations can be accepted, as long as the recipient's employer does not prohibit this. Any gift must always take into consideration the recipient's organisation's rules.

We must never offer a gift, a benefit or other object of value if it is:

- illegal;
- considered to be a breach of the recipient's organisation's rules (it is always better to ask first);

- a sum of money or equivalent (like a token or a loan);
- of a sexual nature.

5. CONFLICTS OF INTERESTS AND OBLIGATIONS

An actual or potential conflict of interests occurs when an employee or collaborator occupies a position in which s/he could influence a decision which might result in a profit for this person, or a relative, following an activity undertaken by ACCREDIA.

A personal advantage occurs not only when an employee or collaborator, or a relative one, possesses a substantial stake in an organisation with which ACCREDIA has dealings, but also when an employee or collaborator or a relative receives an illegal payment, a gift of considerable value or a special payment for an operation in which ACCREDIA is involved.

Here below are some, but not all, possibilities (except for cases of compatibility and incompatibility as set out in the Statute and in the General Regulation for the Application of the Statute):

- ties of kinship between ACCREDIA and CAB personnel;
- participation of ACCREDIA's members of corporate bodies in Committees of CABs (except for members of the ACCREDIA Steering and Guarantee Committee);
- business activities between ACCREDIA and members of its corporate bodies;
- business activities between ACCREDIA collaborators and CABs;

Situations of these types shall be monitored and reported to the ACCREDIA management who shall inform the Compliance Body. It remains the responsibility of the ACCREDIA management to adopt the necessary counter-measures if considered necessary.

A situation of potential conflict of interests does not in itself necessarily constitute an incompatibility involving an ACCREDIA staff member. Each situation of conflict of interests must, however, be made known and monitored (principle of transparency), to avoid any impact on the credibility, impartiality and independence of the process of accreditation.

6. THE SALE OF ASSETS TO EMPLOYEES AND COLLABORATORS

The sale of goods which concern ACCREDIA's activities, for example equipment at the closure of a lease or other goods, to ACCREDIA's employees and collaborators, is regulated by the relevant ACCREDIA procedure, involving the implementation of the Code of Ethics and Conduct.

7. ACCREDIA'S RESOURCES AND INFORMATION

7.1. ACCREDIA'S TIME AND FUNDS

In order to be successful, we all have to make best use of our time and that of our collaborators. It is expected that all employees and collaborators conduct their tasks and dedicate the necessary amount of time to their work, pursuing their personal aims during the course of their career.

Those who have to give evidence of their working hours shall do so sincerely and precisely.

The way in which every employee or collaborator uses Association funds influences his/her productiveness, and it is sufficient to follow a simple rule: to treat ACCREDIA's funds as though they were our own, protecting them from misuse, loss or theft; ensuring that all requests for reimbursement, expenses, invoices and receipts are accurate and correct. ACCREDIA's funds include ready cash and its equivalents such as cheques, fiscal stamps, credit cards, invoices, expenses and requests for reimbursement.

7.2. EXACT ACCOUNTANCY BOOKS/RECORDS, TRUTHFUL DECLARATIONS OF FINANCIAL RESULTS

The credibility of an organisation can be measured in many ways and one of the most important ways is the integrity of its accountancy books and records.

Every employee and collaborator shall contribute to ensuring that corporate information on IT support, paper or other support is accurate, complete and timely.

This includes the accurate inclusion in the balance sheet of all costs, of sales, of attendance sheets, expense requests, invoices, salaries and benefits, of the data required by law and other essential information.

Every employee and collaborator shall also:

- respect all laws, external accountancy standards and procedures necessary for reporting financial information;
- never deliberately make an entry to the balance sheet which is incorrect or misleading;
- never modify or destroy Association records unless it is provided for in the standards and procedures established by the Association;
- never sell, cede, transfer or make use of Association assets without the necessary documentation and authorisation;
- always collaborate with authorised internal and external trade unions;
- never allow anyone to pressurise us into making a false entry in the balance sheet.

7.3. CORPORATE ASSETS AND RESOURCES

ACCREDIA's employees and collaborators must use common sense to make sure that improper use is not made of ACCREDIA's assets or that they are damaged. The purpose of ACCREDIA's assets is to help employees and collaborators to fulfil corporate targets.

Inept, inefficient or illegal use (e.g. the use of a photocopier for reproducing a text protected by copyright) of Association assets, damages everyone. Such assets shall be used exclusively for Association purposes and shall be returned to ACCREDIA upon conclusion of the work relationship.

For details see the ACCREDIA procedure currently in force.

7.4. PROPRIETARY INFORMATION AND INTELLECTUAL PROPERTY

ACCREDIA and its collaborators regularly produce ideas which are not in the public domain, strategies, and other types of valuable information.

This information is denominated "proprietary information", which means that ACCREDIA possesses such information as it possesses other types of assets. As they are the result of work of the Association, various laws give ACCREDIA the right to protect them from use by external parties.

All employees and collaborators shall protect, in their area of activity, the confidentiality of information owned by ACCREDIA.

7.5. USE OF COMPUTERS, OF EMAIL SYSTEMS, OF INFORMATICS SYSTEMS AND NETWORK SECURITY

Regarding the use of devices, ACCREDIA staff shall comply with the provisions of the internal regulation currently in force, which constitutes an integral part of this Code of Ethics and Conduct.

8. MANAGEMENT OF RECORDS

Records shall be kept which will be destroyed according to procedures for the storage of ACCREDIA records.

All questions relating to the management of records must be made to the Compliance Officer.

9. ACCREDIA'S COMMITMENT FOR THE PREVENTION OF CORRUPTION

By means of this Code of Ethics and Conduct ACCREDIA makes the following commitments, considered necessary for the effective promotion of an anti-bribery/corruption policy regarding the National Accreditation Body:

- to promote the diffusion and application of this Code of Ethics and Conduct which also contains the ACCREDIA anti-bribery policy;
- to confer upon the Compliance Body the function of prevention of corruption in accordance with the national and international laws, which also include the implementation of protocols for the legality and transparency required by the national anti-bribery/corruption standard, in particular by ANAC;
- to update every three years the Triennial Transparency and Anti-Corruption Plan, adopted on a voluntary basis;
- to provide for the publication of data and information on its website, according to the methods indicated by the National Anti-Corruption Authority;
- to allow the exercise of the right of access to administrative documents, according to the relative procedure;
- to allocate adequate resources – both human and financial – to the prevention of bribery/corruption, submitting the budget for these activities to the approval of the Compliance Body;
- to put staff and collaborators of ACCREDIA in a position whereby they can present remarks concerning possible improper behaviour within the Body, ensuring the confidentiality of the person presenting the remark, also in conformity with the guidelines on whistleblowing approved by ANAC;

- to promote training and updating activities of personnel and collaborators in anti-bribery measures adopted by ACCREDIA, also for newly-appointed employees;
- to provide, within the “system 231” adopted by ACCREDIA, measurable objectives capable of representing the real effectiveness of the improvement actions undertaken in agreement with the Compliance Body;
- to send to the Compliance Body any remarks or complaints received externally which could impact the anti-bribery/corruption system;
- to provide specific instructions, differing according to department, regarding the behaviour to respect in cases of possible crimes identified by ACCREDIA in the area of its corporate activities, especially crimes leading to automatic prosecution committed by organizations where ACCREDIA performs assessments;
- to provide to the Public Administration Authorities which interact with ACCREDIA, all the necessary information for the fulfilment of the collective interest with respect to impartiality and the reliability of the accreditation process.

REQUIREMENTS

Art. 1

1.1. This Code of Ethics and Conduct constitutes the sum of principles, the observance of which is of fundamental importance for the proper functioning, the management reliability and the image of ACCREDIA.

1.2. All reports and all activities performed in the name or interests of this Code of Ethics and Conduct, or in any way referable to it, created either internally or externally, shall comply with its provisions.

1.3. The provisions of this Code constitute specific examples of general obligations of diligence and loyalty, the implementation of which is required by law regarding workers (articles 2104 and 2105 of the Civil Code) as well as the provisions of correct conduct and honesty required of all collaborators (articles 1175 and 1375 of the Civil Code).

1.4. This Code of Ethics and Conduct shall be made known to third parties who receive professional engagements from ACCREDIA, including assessors, technical experts and members of ACCREDIA’s corporate bodies or those who have an ongoing collaboration agreement.

1.5. This Code of Ethics and Conduct shall be signed for acceptance by the ACCREDIA management (General Director and Department Directors and Vice Directors), by all employees, by all ongoing ACCREDIA collaborators, by those involved in assessment activities for ACCREDIA (e.g. assessors, technical experts), and anyone else who may subsequently be appointed by ACCREDIA’s general top management.

1.6. ACCREDIA’s suppliers will be required to sign a specific Code of Ethics and Conduct in which they will have to undertake to comply with certain behavioural obligations. The Code of Ethics and Conduct for Suppliers will form an integral part of all contracts stipulated between ACCREDIA and its suppliers, who must refer to it.

Art. 2

2.1. ACCREDIA provides, if necessary through the assignment of specific internal staff, for the dissemination of this Code among interested parties, as well as providing for:

- the interpretation and clarification of its provisions, also upon indication by the Compliance Body;
- the verification of compliance with the Code;
- the adoption of provisions connected to the removal of breaches of the requirements of the Code which constitute disciplinary breaches or non-fulfilment of contractual agreements;
- the sensitisation of personnel in matters of ethics and the fight against corruption.

Art. 3

3.1. Pursuing the interests of ACCREDIA can never justify conduct contrary to internal standards and regulations, laws of the Italian State, the provisions of the present Code of Ethics and Conduct or clauses of collective work contracts.

Art. 4

4.1. It is forbidden for anyone to use the information acquired while performing their tasks for purposes not connected to such tasks. For example, information acquired during an audit at an organisation accredited by ACCREDIA must be treated respecting terms of confidentiality and protection of corporate know-how of the interested organisations. Moreover, sensitive or judicial data must not be reported in audit reports or other documentation, as required by current privacy provisions.

4.2. Information which is legitimately disseminated (meaning that it is in the public domain, authorised by someone with the authority to do so) shall be complete, transparent, comprehensible, and accurate.

4.3. In all the activities it undertakes, ACCREDIA operates to avoid becoming involved in situations of conflicts of interests, whether they be real or potential. In this way of operating, it is obligatory to respect the corporate hierarchical personnel.

4.4. Among the hypotheses of conflict of interest there are cases in which a person in accordance with paragraph 4.3 operates also on behalf of interests which are different from those of ACCREDIA and parties with which ACCREDIA operates in order to obtain personal advantage.

Art. 5

5.1 Safeguarding conditions of work is a prime concern of ACCREDIA, which must adopt measures in the performance of its activities which, depending on the specifics of a job, the experience and the techniques, are necessary to protect, physically and morally, the workers and their collaborators following an evaluation of the risks to workplace health and safety, with the aim of eliminating them or reducing them to a minimum with regard to acquired knowledge based on technical progress.

5.2 ACCREDIA ensures working conditions that respect the dignity of the person, the prohibition of any form of discrimination, the protection of gender equality and the principle of fair pay.

5.3 All staff at top level staff are responsible for the adoption of measures as mentioned in the above two points within the ambit of the respective responsibilities and competences.

Art. 6

- 6.1. ACCREDIA shall never use forced or bonded labour.
- 6.2. ACCREDIA shall never use workers who are younger than the age established by the law regarding children and adolescents.
- 6.3. Every employee or collaborator shall be treated with respect and dignity; no employee or collaborator shall be subjected to harassment or physical, sexual, psychological or verbal abuse.
- 6.4. Personnel is employed with a regular contract: no unlawful form of employment is tolerated or employment in breach of labour law and the laws covering taxation and welfare.
- 6.5. In the case of collaborators ACCREDIA shall apply existing rules according to the type of contract involved with particular attention to subordinate work, to training contracts and service tenders for outsourced activities.
- 6.6. ACCREDIA promotes the use of smart working, also to facilitate the work/life balance, in compliance with the legislation, trade union agreements and individual agreements.

Art. 7

- 7.1. Persons, as described in paragraph 4.3, shall not promise or pay sums or other items of any nature or value whatsoever, or other service, to public functionaries to promote or favour the interests of ACCREDIA, also under illicit pressure.
- 7.2. Also forbidden, because they avoid the provisions of the above paragraph, are different forms of assistance or contributions which, in the form of sponsorship or advertisement inserts, charges, consultancies and such like, have objectives which are similarly forbidden.
- 7.3. Anyone who receives, openly or implicitly, requests for benefits as per the two above paragraphs, from public functionaries, shall immediately suspend all relations with the person who made the request and immediately inform his/her immediate superior, or failing that, the Directors of ACCREDIA, and, in all cases, the Compliance Body.
- 7.4. It is obligatory for all personnel to rigorously respect the anti-money-laundering rules, national and international, giving greatest priority to the traceability of incoming and outgoing financial flows.

Art. 8

- 8.1. ACCREDIA chooses the contractors by means of procedures which shall be transparent, unambiguous, and non-discriminatory, using criteria based on the competitiveness of services and products offered, and on their quality.
- 8.2. It is forbidden for persons, as defined in paragraph 4.3, to accept benefits of any type from suppliers which might inappropriately influence work, including benefits which may only appear to be intended for such purposes.

Art. 9

- 9.1. Every employee or collaborator shall comply, with diligence and honesty, with the obligations related to their position, and shall also respect and protect the Association's assets, by means of responsible conduct in compliance with internal rules, including disciplinary ones, with this Code, with the law and

with the collective contract.

9.2. Every employee and collaborator shall behave during his/her work in such a way as to avoid hindering ACCREDIA's activities. Such conduct shall also be shown in the language s/he uses and the clothes s/he wears.

9.3. Every employee, collaborator in externally intended remote activities must ensure appropriate behaviour in particular with respect to: clothing, which must be suitable for a professional activity, the work space, which must be tidy and able to ensure the absence of unauthorized third parties in the areas where the connection is placed for performing the activity.

Art. 10

10.1. Staff who are not dependent employees, with particular but not exclusive reference to assessors and technical experts and to members of ACCREDIA's corporate bodies, who collaborate with ACCREDIA at any level, shall comply with the following conduct:

- behave with professionalism, loyalty, absolute honesty and objectivity;
- not accept to perform tasks for which they do not possess the necessary competence;
- not accept to perform tasks where there may be, or may perceive to be, a conflict of interests;
- not accept any form of persuasion, gift, commission, concession, benefit from third parties, from their representatives or any other interested party, beyond the limits of simple courtesy and good manners;
- respect confidentiality concerning knowledge obtained during the performance of professional activities;
- not communicate intentionally false or misleading information;
- not behave in a way that could damage ACCREDIA's reputation;
- offer all possible cooperation in supplying information in case of a breach of this Code of Ethics and Conduct;

For further details, consult individual contracts or agreements signed by the parties.

10.2. In addition to the above, all ACCREDIA internal and external assessors and technical experts, without distinction, (irrespective of a professional code for the register which they may belong to) shall, without reservation, respect and comply with the rules set out below, some of which are also applicable for observers:

- provided that the engagement letter does not contain binding clauses concerning the performance of the assessment in question, by signing it, the assessor/technical expert commits to make the greatest effort in terms of discretionary power, so that his/her tasks are fulfilled using the modalities and respecting the timeframes agreed;
- the assessor/technical expert shall behave in accordance with the due dignity and decorum of the profession in the performance of his/her activities, with professionalism, faith, loyalty, objectivity and confidentiality also during the performance of remote assessments;
- the assessor/technical expert/observer in remote assessment activities must ensure appropriate behaviour in particular with respect to: clothing which must be suitable for a professional activity, the work space which must be tidy and capable of ensuring absence of unauthorized third parties in the areas where the connection is placed for performing the activity;

- the assessor/technical expert shall behave properly with respect to colleagues, showing consideration and courtesy. "Courtesy" means punctuality, prompt behaviour and care in inter-personal relations;
- the assessor/technical expert shall not express judgments or criticism of the work of colleagues and/or of ACCREDIA both amongst colleagues and in the presence of the CAB's personnel;
- if an assessor/technical expert notices improper activity by a colleague, s/he shall point this out, giving his/her reasons. If such behaviour persists, the assessor/technical expert shall inform the ACCREDIA management accordingly;
- the assessor/technical expert shall not ask the CAB for copies of documents or standards etc. (e.g. a copy of the standard which coincides with or is related to sampled tests being undertaken, audit reports at an organization, lists of completed audits, management system documents belonging to the CAB, unless it is necessary to provide evidence regarding findings or the outcomes of audits, also on the basis of indications contained in the protocol of legality for the management of facts of a potentially criminal nature coming in the ambit of the accreditation process. If this occurs, the lead assessor shall attach such documentation to the documentation of the assessment);
- the assessor/technical expert shall not undertake any promotional activities which might lead to an incorrect interpretation of the meaning of accreditation and/or which might create expectations which do not correspond with the actual situation;
- the assessor/technical expert shall not accept financial compensation or gifts of any nature of a significant value (e.g. over € 100) or favours on the part of the audited organization, of its representative or other interested person. S/he shall also check, with regard to this aspect, the personnel for whom s/he is responsible, including any observers;
- the assessor/technical expert can accept the engagement only if s/he is free of any type of commercial or financial influence or conflict of interests which could cause him/her to behave in an impartial or discriminatory way;
- the assessor/technical expert shall not accept engagements from ACCREDIA for the assessment of CABs with which, in the last three years, it has had relations of work (either dependent, consultancy or in competition) or any activity which might compromise impartiality in the performance of his/her tasks;
- in cases of potential competition, the ACCREDIA management shall evaluate the possibility of giving engagements;
- the assessor/technical expert shall not accept engagements of any nature with regard to CABs if relations as assessor or technical expert have occurred in the three years after the last assessment carried out at the CAB unless there is explicit authorization from the ACCREDIA management;
- the assessor/technical expert/observer shall treat with absolute confidentiality all the documents and information which s/he may obtain knowledge of regarding the CAB/audited organization during the audit;
- in cases of assessors/technical experts who are dependent employees, owners or co-owners of consultancy activities, or owners or co-owners of companies with internal positions of legal persons, the above provisions shall be considered applicable both to the individual person and to the dependent and/or related employee.

Art. 11

11.1. The use of ACCREDIA ICT systems shall be in compliance with the internal regulation currently in force in ACCREDIA, issued and updated under the supervision of the DPO, which involves the implementation of the Code of Ethics and Conduct.

11.2. ACCREDIA has introduced a CC TV system which shall be managed in compliance with the rules of the procedure currently in force, which involves the implementation of the Code of Ethics and Conduct.

Art. 12

12.1. Persons, in accordance with point 4.3, are made aware of the provisions of this Code through delivery of a copy of the Code.

Art. 13

13.1. Any breach of the principles and provisions contained in this Code by employees or collaborators shall be reported immediately by the person who discovers it, using the modalities defined in the ACCREDIA procedure for the management of complaints and remarks for dependent staff and for all others involved through the relevant section of the ACCREDIA website "Remarks and Complaints".

Art. 14

14.1. ACCREDIA does not permit breaches of the provisions contained in this Code of Ethics and Conduct.

14.2. Every breach by employees constitutes a disciplinary infringement and carries consequential sanctions as per article 7 of Law n. 300 of May 20, 1970, articles 2119 & 2106 of the Civil Code, Legislative Decree n. 231 of June 8, 2001, and the applicable collective and regulatory standards.

14.3. Every breach by coordinated collaborators and holders of temporary contracts, independent/freelance operators and external collaborators in general comes within contractual obligations and is sanctioned as such, based on rules governing contractual relations.

14.4. Every breach by members of ACCREDIA's corporate bodies is sanctioned according to ACCREDIA's regulations and the applicable laws.

Art. 15

15.1. As regards specifically the conduct of employees and external collaborators involved in preparing the balance sheet or other accountancy documents, ACCREDIA asks for maximum collaboration, fullness and clarity of information given, accuracy of data and information and communication of any cases of conflicts of interests.

Art. 16

16.1. ACCREDIA, in the application of the criteria of conduct covered by Legislative Decree n. 231 of 2001, issued specific risk analysis documents.

The document is published on ACCREDIA's website.

ACCEPTANCE

This Code of Ethics and Conduct establishes the corporate rules and practices regarding the conduct of all ACCREDIA dependent employees and collaborators. ACCREDIA's Directive Council can modify this Code of Ethics and Conduct and its rules unilaterally at any given moment.

Compliance with the laws and principles of integrity and honesty is of fundamental importance for the credibility of our Association.

Respect for the laws is not a simple matter: it requires effort from everyone. This Code of Ethics and Conduct confirms the individual commitment of every employee, collaborator or member of ACCREDIA's corporate bodies to behave in a responsible fashion on behalf of ACCREDIA.

We therefore ask you to sign this document and return it to the appropriate ACCREDIA departmental office.

I declare that I have read ACCREDIA's Code of Ethics and Conduct and that I am aware of the fact that, as an employee, collaborator, or member of an ACCREDIA corporate body, I shall:

- adhere to the principles of conduct contained in the Code of Ethics and Conduct;
- attend ACCREDIA's refresher training courses regarding these matters when necessary;
- ask for advice in cases of doubt with regard to the behaviour to respect;
- choose one of the options made available by ACCREDIA for reporting any act which appears to be in breach of these principles;
- be aware of the fact that failure to respect the Code of Ethics and Conduct and ACCREDIA's other rules and procedures could lead to dismissal or the withdrawal of the engagement for the collaborator or member of an ACCREDIA corporate body.

Full name _____

Position in ACCREDIA _____

Date _____

Signature _____