
Code of Ethics and Conduct

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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 anticorruption 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, public or private law Bodies.

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 behavior 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 compliance and integrity that apply to our roles, in particular with reference to situations in which ACCREDIA personnel operate as public service representatives;
- understand when to ask for advice and report actual or suspected breaches;
- understand whom we should contact to ask for help to turn to ask for help.

It should be remembered that the present Code of Ethics and Conduct and the corporate rules are only a starting point, since it is not possible to describe all illegal or unethical corporate practices. The best criterion is that of strict compliance with all applicable laws, as well as the indications and directives provided by the ACCREDIA Management, also through its the procedures and internal rules.

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 we have to make a decision, we should always ask ourselves these questions:

- Does the decision comply with the laws, ACCREDIA corporate standards and this Code of Ethics and Conduct?
- How will my decision affect others (clients, suppliers, partners, competitors, collaborators, stakeholders and the market in general)?
- Could my decision undermine 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 the media and the press?
- What consequences would it have?
- Would a further opinion be useful?

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

Integrity means correctness of conduct, morality, ethics and behavioral principles to be adopted both in the workplace environment and outside of it.

It is much easier to give some examples of conduct which does not correspond to an 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, experience or any civil or criminal convictions;
 - accepting, offering or suggesting any form of incentive, the aim of which is to influence the conduct of a person in order to achieve a certain result using methodologies that are contrary to ethics and/or to the competition;
 - falsifying any 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 relevant personnel;
 - failing to communicate to the competent person that dealing with a given client creates conflicts of interest for you;
 - deliberately preparing documents and/or reports that contain incorrect or inadequate information;
 - knowingly giving incorrect confirmations or making incorrect statements;
 - knowingly providing false information to customers, ACCREDIA, its Corporate Bodies or to other competent authorities;
 - deliberately making unauthorized use of confidential information;
 - using internal information for personal purposes;
 - providing inexact or incomplete information during an internal audit or audit of the Compliance Body.

These examples are by no means exhaustive – for any doubts or clarifications in this regard, contact the Compliance Body.

1.2 Honesty

This Code of Ethics and Conduct is a commitment to do the best thing 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 confidentiality and ensures the correct processing of the personal data of every employee and collaborator, but can verify the correctness of the behaviors assumed by them that could jeopardize the reputation of the organization, the safety of its employees and collaborators and its assets, or violate an applicable law or the present Code of Ethics and Conduct.

During checks for alleged breaches, all employees and collaborators shall cooperate 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 illegal or improper behavior 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 authorized, regardless 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 behavior 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 we should do if we need help

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

We give great importance to creating an environment where it is possible to communicate openly and honestly, so if anyone has doubts of a legal or ethical nature, we have various possibilities. The important thing is that we 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 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 illicit 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 commits acts of reprisal will be subject to disciplinary measures, which may include termination of their employment contract.

Anyone who suspects or believes that they have been the victim of reprisal after having raised an issue relating to compliance with the rules, shall immediately contact 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 further details, consult the Operative Regulations of the Compliance Body.

If the need for legal support arises in the context of an assessment at a CAB, follow the instructions contained in the Three-Year Transparency and Anti-Corruption Plan and contact your management immediately before taking any other action.

1.4 Disciplinary measures

Breaches of this Code, of laws, of standards or corporate rules may give rise to grave consequences for both personnel and for ACCREDIA.

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

Employees and collaborators who breach this Code, laws, regulations or ACCREDIA's corporate rules may be subjected to disciplinary measures, which may also include dismissal of staff, instant revocation of the contractual agreement for ACCREDIA collaborators, Assessors and Technical Experts and the withdrawal of membership of ACCREDIA's corporate bodies and may also lead to legal proceedings.

More detailed rules relating to the sanction system are contained in Art. 17 of this document relating to the sanction system, as well as in the respective Regulations, which form an integral part of the present Code of Ethics of Conduct.

2. Competence, prudence and diligence

2.1 How to fulfil one's tasks

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 courses and with the help of procedures and instructions we must be aware of all the rules, corporate principles and regulations in force which must be respected.

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

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

In the context of assessment activities at the CABs, in addition to the general principles of this Code, we must also comply with the indications published in the Three-Year Plan for Transparency and Anti-Corruption of ACCREDIA.

2.2 Personal data processing and confidentiality

ACCREDIA ensures the correct processing of personal information of its employees and collaborators, both internal and external. This means that access to personal data is limited to persons duly authorized pursuant

to and for the purposes of the applicable legislation on the correct processing of personal data, who, based on their role, have a real need to know them. Authorized employees and collaborators who have access to personal information shall respect the highest principles of confidentiality with regard to its use.

Nobody may communicate personal information about employees or collaborators to external persons unless this is determined by contractual or legal obligations that ACCREDIA is required to comply with.

Information relating to a CAB or its employees shall not be disclosed to other CABs, also during assessment activities by ACCREDIA.

All ACCREDIA employees must comply with the technical, organizational and behavioral instructions regarding data processing, provided by the organization's management, based on the indications provided by the DPO and 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:

If we have not obtained explicit consent from the data owner or authorization from the Management or an ACCREDIA lawyer, we shall never use:

- documents or files that a new employee has brought from previous employment;
- information marked as "confidential," or of a similar nature;
- anything else which we think is wrong.

To manage reports we must follow the specific ACCREDIA procedure.

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 expectations and provisions of the Compliance Body in every area of activity;
- responding promptly and effectively to all requests for information from the Compliance Body that are not part of ordinary activities.

Staff may present remarks directly to the Compliance Body, using the modalities set out in the internal procedure made known to all ACCREDIA employees and collaborators, also by means of whistleblowing.

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

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.

In relations with the CABs and other interlocutors of ACCREDIA's activity, the assessors and all the organization's staff shall always maintain non-vulgar language and behavior and avoid discriminatory or sexist jokes or comments.

3.2 Respect for the workplace safety standards and 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 and sublet – and all operations which carry environmental risks and any environmental authorization, 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:

- director of a public or private organization (either paid or unpaid) - the position of director entails certain obligations and ACCREDIA must be certain that such obligations (real or presumed) are not in conflict with its interests and do not expose you individually to risks that could have repercussions, by association, on ACCREDIA's reputation;
- any appointment of an official or quasi-official nature (paid or unpaid) offered to you by a government department, local authority, government agency, trade association or co-operative;
- membership of a professional association, academic society or other similar body.

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

Situations of this type shall be monitored and reported to ACCREDIA management, which will inform the Compliance Body, also regarding the prevention of 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 organization 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 organizations.

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, we must also be careful when we offer them. Using good sense and moderation, the occasional exchange of benefits and gifts of a symbolic value with persons or organizations can be accepted, unless the recipient's employer prohibits this. Any gift must always take into consideration the recipient's organization's rules.

We shall never offer a gift, benefit or other item of value if it is:

- illegal;
- considered a breach of the corporate rules of the organization the recipient works for (it is always better to ask first!);
- a sum of money or equivalent (such as gift vouchers, loans);

- of a sexual nature.

5. Conflicts of interest 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 organization 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.

Below are some, but not all, possibilities (except for the cases of compatibility and incompatibility reported in the Statute and in the General Regulation for the Application of the Statute):

- family ties between ACCREDIA staff and CAB personnel;
- participation of members of ACCREDIA members of corporate bodies in the Committees of Conformity Assessment Bodies (except for members of the ACCREDIA Steering and Guarantee Committee);
- business activities between ACCREDIA and any members of its corporate bodies;
- business activities between ACCREDIA collaborators and Conformity Assessment Bodies.

Situations of this type shall be monitored and reported to the ACCREDIA management, who shall inform the Compliance Body. It remains the task of the ACCREDIA management to adopt the necessary countermeasures, when and if considered necessary.

It should be noted that a situation of possible conflict of interests in itself does not constitute an incompatibility to cover a certain role in ACCREDIA. However, each situation of conflict of interest shall be made known and monitored (principle of transparency) to avoid any impact on the credibility, impartiality and independence of the accreditation process.

6. The sale of assets to employees and collaborators

The sale of assets which concern ACCREDIA's activities, for example equipment at the closure of a lease or other assets, 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 organization 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 accounting standards and corporate procedures for reporting financial information;
- never deliberately make an entry to the balance sheet which is incorrect or misleading;
- never modify or destroy ACCREDIA's records, unless this is provided for by the rules and procedures established by the Association;
- not sell, cede, transfer or make use of corporate assets without the necessary documentation and authorization;
- always collaborate with authorized internal and external trade unions;
- never allow anyone to pressure 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, reference is made to ACCREDIA's procedure currently in force.

7.4 Proprietary Information and Intellectual Property

ACCREDIA and its collaborators regularly produce ideas that 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 ACCREDIA’s work, various laws give ACCREDIA the right to protect them from use by external parties.

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

7.5 Use of computers, email systems, informatics systems and network security

Regarding the use of devices, ACCREDIA’s staff shall comply with the provisions contained in ACCREDIA’s Internal Regulations in force, which constitute an integral part of this Code of Ethics and Conduct.

8. 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 the present Code of Ethics and Conduct, which also contains ACCREDIA’s anti-corruption policy;
- to confer upon the Compliance Body the task of preventing corruption in accordance with national and international anti-corruption legislation, which also includes the implementation of the protocols for legality and transparency required by national anti-corruption legislation and in particular by ANAC;
- to update every three years the Three-Year Plan for Transparency and Anti-Corruption, 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 corruption, submitting the budget foreseen for these activities to the approval of the Compliance Body;
- to put ACCREDIA’s staff and collaborators in a position where they can present comments on possible illicit behavior within ACCREDIA, ensuring the confidentiality of the person who made the

report, also in compliance with national law and the guidelines on whistleblowing approved by ANAC;

- to promote training and updating activities of personnel and collaborators on anti-corruption measures adopted by ACCREDIA, also for newly-appointed employees;
- to provide, within the “231 system” 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 comments or complaints received externally, which could impact the anti-corruption system;
- to provide specific instructions, different according to department, regarding the behavior to respect in cases of possible crimes identified by ACCREDIA in the scope of its corporate activities, especially crimes leading to automatic prosecution committed by organizations where ACCREDIA performs assessments;
- to provide to Public Administrations which, in various capacities, interact with ACCREDIA, all the necessary information for the correct fulfillment of the collective interest with respect to the impartiality and the reliability of the accreditation process.

REQUIREMENTS

Art. 1

1.1 The present Code of Ethics and Conduct constitutes the sum of principles whose observance is of fundamental importance for the proper functioning, the reliability of management and the image of ACCREDIA. For breaches of the principles of this Code of Ethics and Conduct, the sanctioning system referred to in the provisions of Art.17 apply.

1.2 The provisions of this Code constitute specific examples of the general obligations of diligence and loyalty the implementation of which is required by the regarding workers (articles 2104 and 2105 of the Civil Code) and of those of correctness and good faith required of collaborators in any capacity (articles 1175 and 1375 of the Civil Code).

1.3 The present Code of Ethics and Conduct shall be made known to third parties who receive professional or work assignments from ACCREDIA, including Assessors and Technical Experts and Members of ACCREDIA corporate Bodies, or those who have an ongoing collaborative agreement.

1.4 The present Code of Ethics and Conduct shall be signed for acceptance by the ACCREDIA Management (General Director, Directors and Vice Directors of Departments), by all employees, by all ongoing ACCREDIA collaborators, by the persons who act in the assessment activities on behalf of ACCREDIA (e.g. Assessors,

Technical Experts), and by any other person who may subsequently be appointed by the ACCREDIA's General Management.

1.5 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 behavioral obligations. The Code of Ethics and Conduct for suppliers will constitute an integral part of all contracts stipulated between ACCREDIA and its suppliers, who must to refer to it.

Art. 2

2.1. ACCREDIA provides, if necessary through the designation of specific internal staff, for the dissemination of the present Code of Ethics and Conduct among interested parties, as well as providing for:

- the interpretation and clarification of its provisions, also upon indication by the Compliance Body regarding the opportunity of such interventions;
- the verification of compliance with the Code;
- the adoption of provisions related to the removal of breaches of its rules, which constitute disciplinary breaches or non-fulfilment of contractual agreements;
- to raise awareness of personnel in matters of ethics and the fight against corruption.

Art. 3

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

Art. 4

4.1. It is forbidden for anyone to use the information acquired while performing of their tasks for purposes not connected to such tasks. For example, information acquired during audits at organizations accredited by ACCREDIA must be treated in compliance with the obligation of confidentiality and protection of corporate know-how of the organizations involved. Moreover, commercially sensitive data, personal data of a particular nature shall not be reported in audit reports or other official documentation, in compliance with the current provisions on the correct processing of personal data.

4.2. Information that is legitimately disseminated (which means that it is in the public domain or authorized by those who have the authority to do so) shall be complete, transparent, understandable 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 shall 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 the physical integrity and moral personality of workers and collaborators, following an evaluation of the risks to occupational health and safety, with the aim of eliminating them or reducing them to a minimum with regard to 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 in formal senior positions are responsible for adopting the measures referred to in the above two points, within the scope of their respective responsibilities and competences.

Art. 6

6.1. ACCREDIA shall never use forced or bonded labor.

6.2. ACCREDIA shall never employ workers under 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 employment contract: no unlawful form of employment is tolerated or employment in breach of labor law and the laws covering taxation and welfare.

6.5. In the case of collaborators, ACCREDIA shall apply the current legislation based on the type of contract involved, with particular attention to subordinate employment work, to training contracts and service tenders for outsourced activities.

6.6. ACCREDIA promotes the use of smart working, also to facilitate 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 goods in kind of any amount or value, or any other service, to public officials 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 preceding paragraphs from public officials shall immediately suspend all relations with the applicant and immediately inform their direct superior or, in their absence, the ACCREDIA Management 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 contractors by means of specific procedures which shall be transparent, unambiguous and non-discriminatory, using criteria relating to the competitiveness of the services and products offered and to their quality.

8.2. It is forbidden for persons, as defined in paragraph 4.3, to accept benefits of any kind from suppliers that could improperly influence work or also only appear to be intended for such purposes.

Art. 9

9.1. Every employee or collaborator shall comply, with diligence and loyalty, with the obligations relating to their position and shall also respect and protect corporate assets, through responsible conduct in compliance with internal regulations, 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 and collaborator in externally intended remote activities must ensure appropriate behavior in particular with respect to clothing that must be appropriate for a professional activity, the workstation that must be tidy and suitable to ensure the absence of unauthorized third parties in the areas where the connection is placed to perform the activity.

Art. 10

10.1. Staff who are not dependent employees, with particular but not exclusive reference to Inspection personnel (Assessors and Technical Experts) and to the Members of ACCREDIA corporate bodies who, in any capacity, collaborate with ACCREDIA, 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 to accept any form of persuasion, gift, commission, concession or benefit from third parties, their representatives or any other interested party, except within the limits of normal courtesy and good manners;
- to respect confidentiality concerning knowledge obtained during the performance of professional activities;
- not to communicate intentionally false or misleading information;
- not to behave in a way that could damage ACCREDIA's reputation;
- to offer all possible cooperation in providing information in the case of an alleged 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 Assessors, both internal and external, and Technical Experts, without distinction (regardless of any Code of Ethics of the professional register which they belong to) shall also comply without reservation with the rules set out below. Some rules also apply to 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, loyalty, objectivity and confidentiality, also during the performance of remote assessments;
- the Assessor/Technical Expert/Observer in remote assessment activities shall ensure appropriate behavior in particular with respect to: clothing which must be appropriate for a professional activity, the workstation which shall be tidy and suitable to ensure the absence of unauthorized third parties in the premises where the connection is planned to undertake the activity;
- the Assessor/Technical Expert shall avoid any behavior that could discredit his professional image and/or the image of ACCREDIA;
- the Assessor/Technical Expert shall behave properly with respect to colleagues, showing consideration and courtesy, where courtesy means punctuality, timeliness and promptness in interpersonal relationships;
- the Assessor/Technical Expert shall not express judgements or criticism of the work of colleagues and/or of ACCREDIA, either among colleagues or in the presence of the CAB's personnel;

- If an Assessor/Technical Expert notices improper conduct in the behavior of a colleague, it is appropriate to immediately report it to the colleague. If the improper behavior is particularly grave or repeated, the Assessor/Technical Expert shall notify the management of ACCREDIA;
- the Assessor/Technical Expert shall not ask the CAB for copies of documentation, standards, etc. (e.g. copy of standards coinciding with or related to the sampled tests being undertaken, audit reports at organizations, list of completed audits, documents of the CAB's management system, unless it is necessary to provide evidence regarding findings or outcomes of audit, also on the basis of the indications contained in the legality protocol for the management of facts of potentially criminal nature coming in the ambit the accreditation process. If this occurs, the lead assessor appointed shall attach such documentation to the assessment documentation);
- 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, gifts, of any nature, of significant value (e.g. over €100) or favors from an audited organization, from its representatives, or from any other interested person. He shall also check, with regard to this aspect, the personnel for whom he is responsible, including any Observers;
- the Assessor/Technical Expert may accept the assignment only if free from any type of commercial, financial influence or conflicts of interest that may cause him to act in a non-impartial or discriminatory way;
- the Assessor/Technical Expert shall not accept assignments from ACCREDIA for the assessment of CABs with which, in the last 3 years, he has had working relationships (of employment, consultancy or competition) or other activities that may compromise impartiality in relation to the performance of his tasks;
- in cases of potential competition, the ACCREDIA management shall evaluate the possibility of giving assignments;
- the Assessor/Technical Expert shall not accept engagements of any nature with regard to the CAB if relations as Assessor/Technical Expert have occurred in the 3 (three) years following the last assessment carried out at the CAB unless explicitly authorized by 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 compliance with ACCREDIA's internal regulations currently in force, issued and updated under the supervision of the DPO, which involves the implementation of the present Code of Ethics and Conduct.

Art. 12

12.1. Persons, in accordance with paragraph 4.3, are made aware of the provisions contained in the present Code through delivery of a copy of the Code.

Art. 13

13.1. Any breach of the principles and provisions contained in the present Code by employees or collaborators shall be promptly reported by the person who discovers it using the methods indicated in the ACCREDIA complaints and reports management procedure for employees and for all others involved through the relevant section of the ACCREDIA website "Comments and Complaints".

Art. 14

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

14.2. Every breach by employees constitutes a disciplinary infringement and carries disciplinary consequences as set out in art. 7 of Law 20 May 1970, no. 300, in articles 2119 and 2106 of the Civil Code, Legislative Decree of 8 June 2001, no. 231, and in the collective and regulatory requirements.

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

14.4. Every breach by the Members of the ACCREDIA corporate Bodies is sanctioned in accordance with ACCREDIA's regulations and the applicable laws.

14.5 The consequences associated with breaches of this Code are described in detail in Art.17 below.

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 conduct criteria set out in Legislative Decree 8 June 2001, n. 231, issued specific risk analysis documents.

Art. 17

17.1. The present article contains the sanctioning system for breaches of the Code of Ethics and Conduct, with the aim of ensuring the effective application of the provisions contained therein.

17.2 ACCREDIA operates according to the principles of integrity, independence, transparency, impartiality, professional correctness and responsibility. Any behavior that compromises these values may be subject to disciplinary sanctions, classified according to:

- Gravity of the breach;
- Recurrence of the illicit behavior;
- Impact on ACCREDIA's reputation and activities;
- Role and position of the person involved.

17.3 The sanctions apply to: ACCREDIA employees and managers (according to art. 7 of the Workers' Statute and the Metalworkers' National Collective Bargaining Agreement); Members of ACCREDIA Bodies including the Compliance Body; external Assessors and Technical Experts; other external collaborators with operational or strategic roles.

17.4 The sanctions indicated in the following subparagraphs shall be applied taking into account the different type of legal relationship that binds ACCREDIA to the person who committed the offence. In particular, for ACCREDIA employees, every sanction shall be imposed by the President upon proposal of the General Director, in his capacity as employer, in compliance with the provisions of the National Collective Labor Agreement (CCNL) for Metalworkers and art. 7 of the Workers' Statute. Therefore, any disciplinary measure against an employee must follow a procedure compliant with the guarantees of the law, including the formal contestation of the accusation, the right of defense and the proportionality of the sanction with respect to the gravity of the breach.

17.5 For external persons, such as Assessors, Technical Experts and other collaborators, sanctions will be applied by the President in agreement with the General Director according to the terms defined in the respective agreements, contracts or internal regulations, providing for measures consistent with the nature of the professional relationship established with ACCREDIA. For the Members of ACCREDIA's bodies, any sanctions and disciplinary measures will be adopted by the Board of Arbitrators, or by other competent Bodies, in compliance with the statutory and regulatory rules in force.

17.6 In addition to the sanctions, which require a formal determination of responsibilities, ACCREDIA reserves the right to adopt precautionary measures in cases where there are well-founded suspicions of behavior contrary to the Code of Ethics and Conduct and applicable regulations, but the offense has not yet been

ascertained. Such measures may include temporary suspension of the assignment, reassignment of duties or limitation of access to certain information or corporate resources, in order to prevent further damage or interference in internal investigations.

17.7 The Compliance Body, although not an employer and not having direct sanctioning power, shall be promptly informed of the adoption of sanctioning and precautionary measures. The Compliance Body may, in turn, request the adoption of such measures if, in the context of its activities, if it detects situations that require preventive or repressive intervention by ACCREDIA. In this sense, the Compliance Body plays a monitoring and impetus role, reporting any critical issues to the competent bodies and verifying that the disciplinary system is applied effectively and consistently with Model 231 and the Code of Ethics.

17.8 The main breaches covered by this sanctioning system are reported below by way of example, with their respective sanction criteria:

Breaches of transparency, impartiality and conflicts of interest

- of mandatory communications to internal control bodies (Compliance Body, Board of Auditors) or external (ANAC, relevant Ministries);
- of failure to declare or untruthful declarations on conflicts of interest by Assessors, Technical Experts, collaborators or employees;
- of discretionary and undocumented management of accreditation or selection processes of external assessors and collaborators;
- of unjustified denial of access to documents to authorized persons;
- of unauthorized disclosure of confidential information on accreditation processes.

Applicable sanctions:

- First minor breach: verbal warning;
- Repeated breach or with consequences on ACCREDIA: written warning and/or temporary suspension;
- Intentional breach or with significant damage: revocation of the assignment or termination of the relationship and possible reporting to the competent authorities.

Breaches of whistleblowing regulations and procedures

- Retaliation against whistleblowers in good faith, even indirectly (demotion, exclusion from duties, isolation at work, internal or external defamation);
- Malicious, unfounded or slanderous comments against colleagues, subordinates or superiors;
- Failure or delay in managing a comment received by the responsible parties;
- Disclosure of the whistleblower's identity without justifiable reason.

Applicable sanctions:

- For malicious comments: written warning or suspension or revocation of the assignment and possible reporting to the Judicial Authority;

- For ascertained retaliation against whistleblowers: immediate removal from the assignment, reporting to ANAC and the Judicial Authority;
- For omissions in the management of comments: temporary suspension or revocation of the assignment.

Workplace Safety Breaches

- Failure to use personal protective equipment (PPE) in on-site assessment activities;
- Failure to report risk situations detected during assessment activities;
- Neglect or breach of safety regulations during on-site activities and activities at accredited bodies;
- Failure to participate in mandatory training courses (Legislative Decree 81/08), based on the job specifications, the role and the assignment;
- Unjustified absence from the scheduled health check-up with the competent doctor;
- Damage to alarm systems, signs, fire extinguishers and first aid kits present at ACCREDIA offices.

Applicable sanctions:

- First minor breach: verbal warning and/or mandatory training;
- Repeated breach: written warning and/or temporary suspension;
- Grave breach with risk to the safety of others: termination of the relationship.

Intentional breaches in accreditation activities and compliance with technical standards

- Failure to comply with ACCREDIA internal procedures for accreditation activities;
- Issuing audit reports with incorrect or misleading information.

Applicable sanctions:

- First minor breach: verbal warning;
- Repeated breach with impact on ACCREDIA: written warning and/or temporary suspension;
- Grave or intentional breach: revocation of the assignment or termination of the relationship and possible reporting to the competent authorities.

Breaches of confidentiality and data protection and privacy legislation

- Unauthorized disclosure of confidential information on accredited parties;
- Improper use or failure to protect sensitive data related to accreditation processes;
- Voluntary unauthorized access, by evasive means or with third-party credentials, to confidential information;
- Failure to report a data security breach.

Applicable sanctions:

- First minor breach (not applicable to unauthorized access): verbal warning;
- Repeated breach or with consequences for ACCREDIA: written warning and/or temporary suspension;
- Intentional breach: revocation of the assignment, or termination of the relationship and possible reporting to the competent authorities.

Breaches in conduct regarding accredited parties and their representatives

- Communication that is not polite, disrespectful or discriminatory regarding accredited parties;
- Unauthorized disclosure of sensitive information relating to other CABs;
- Defamatory or disparaging statements towards the work of accredited parties.

Applicable sanctions:

- First minor breach: verbal warning;
- Repeated breach with impact on ACCREDIA: written warning and/or temporary suspension;
- Grave or intentional breach: revocation of the assignment or termination of the relationship and possible reporting to the competent authorities.

Breaches of the ACCREDIA's rules on smart working

- Failure to comply with internal procedures for the authorization and management of smart working;
- Failure to record attendance or falsification of data relating to remote working hours;
- Continuous/systematic use of corporate devices for unauthorized activities or activities that do not comply with IT security policies;
- Breach of provisions on the protection of corporate data and the confidentiality of information processed in smart working;
- Failure to comply with IT security measures, including improper use of access credentials to corporate systems.

Applicable sanctions:

- First minor breach: verbal warning and mandatory training on smart working policies;
- Repeated breach or with operational impact: written warning and/or temporary suspension from smart working;
- Grave or intentional breach: revocation of smart working authorization and/or disciplinary suspension, possible termination of the relationship in the event of significant damage to ACCREDIA.

Breaches in the use of ACCREDIA's resources

- Improper or unauthorized use of corporate assets, such as equipment, work tools, vehicles or IT devices owned by (or rented by) ACCREDIA;

- Use of corporate resources for personal purposes or for activities not connected to the performance of assigned tasks;
- Intentional or negligent damage to corporate assets due to negligence, carelessness or improper use;
- Installation of unauthorized software on corporate devices or use of IT tools in breach of internal policies;
- Unauthorized access, disclosure or alteration of ACCREDIA confidential documents, archives or data;
- Non-compliant use of corporate communication channels (email, telephones, digital platforms) for non-professional purposes or contrary to internal rules of conduct.

Applicable sanctions:

- First minor breach: verbal warning and mandatory training on the correct use of corporate resources;
- Repeated breach or with operational impact: written warning and/or temporary suspension from the use of certain resources;
- Grave or intentional breach: revocation of access to resources and/or disciplinary suspension, termination of employment.

17.9 In addition to the specific breaches indicated in the various points of this paragraph and in particular in art.17.8, the sanctions also apply to any other conduct which, although not expressly listed, constitutes a breach of the principles and rules contained in the Code of Ethics and Conduct, in the reference regulations and in ACCREDIA's internal procedures, if attributable to the sector of activity in which the breach occurred.

Acceptance

The present Code of Ethics and Conduct establishes the corporate rules and practices regarding the conduct of all ACCREDIA employees and collaborators. The present Code of Ethics and Conduct and its rules may be modified unilaterally by the ACCREDIA Directive Council at any time.

Compliance with laws and principles of integrity and honesty is of fundamental importance to the sustainability of our organization.

Compliance with the law is not a casual fact. It requires the commitment of every individual. This Code of Ethics and Conduct establishes the individual commitment of each employee, collaborator or Member of the ACCREDIA's Corporate Bodies to act responsibly on behalf of ACCREDIA.

We therefore ask you to sign the document and return it to the competent office of the relevant ACCREDIA Department.

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

- adhere to the behavioral principles defined in the present Code of Ethics and Conduct;
- participate in refresher courses proposed by ACCREDIA on this topic, where necessary;
- ask for advice in case of doubt about the correct conduct to adopt;
- choose one of the options made available by ACCREDIA to report any action that appears to be contrary to the above principles;
- be aware of the fact that failure to comply with the present Code of Ethics and Conduct and other ACCREDIA corporate rules and procedures may give rise to corrective actions that may also involve dismissal of the employee or revocation of the assignment for the collaborator or Member of ACCREDIA's Corporate Bodies.

Full name _____

Position/role covered in
ACCREDIA _____

Date _____

Signature _____

ACCREDIA

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