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Abstract: ITA in its certification activities has deemed it necessary to equip itself and all internal and external persons (agencies) involved in these activities with a Code of Conduct to clearly regulate the conduct to be maintained during the entire certification process in order to prevent any kind of conflict of interest, any unfair and untruthful or ethically inappropriate behavior .

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1. INTRODUCTION AND GENERAL PRINCIPLES:

Legality, honesty and correctness - ITA is committed to operating in compliance with current laws and regulations. In carrying out their functions and activities, the company management, employees, collaborators and all those who, in various capacities in the certification process (up to two years from the end of these processes) are required to observe the rules and regulations of the body of accreditation, of EA and IAF, of the legal system and to act with honesty and correctness. Under no circumstances is it permitted to pursue or achieve the interests of the company in violation of the laws, regulations and internal procedures just cited by way of example and not exhaustively.

- **Transparency** - ITA is committed to disseminating, internally and externally, clear, precise, accurate and comprehensible information to allow recipients to make informed decisions regarding the relationships to be maintained with the company itself.
- **Confidentiality** – ITA is committed to respecting the right to privacy. The data processed in the certification process will be processed in compliance with current legislation. This commitment will be undertaken by each individual involved in the certification process in various capacities.
- **Fair competition** - ITA recognizes the value of competition when inspired by the principles of fairness, fair competition and transparency towards operators present on the market.
- **Quality** - ITA orients its business towards maximum customer satisfaction, ensuring assiduous and constant commitment to continuously improving the quality of the services offered.
- **Responsibility** - ITA favors and promotes respect for the ethical, legal and social responsibility principles that determine the well-being and health of its workers in particular and more generally of the entire community.
- **Environment, health and safety at work** - Sensitive to the legitimate civil, social and environmental demands of the community and its internal and external collaborators, ITA defines and establishes as its primary commitment the pursuit, maintenance and continuous improvement of the safety and health of workers, as well as the protection of the environment .

2. SCOPE OF APPLICATION

Compliance with the rules of this Code of Conduct is to be considered an essential part of the obligations incumbent on all internal and external people of ITA.

3. GENERAL CRITERIA FOR THE CONDUCT OF AUDITOR STAFF

Collaborators (administrative, auditors, experts, partners, reviewers, financial, experts and technicians) are required to carry out their activities with commitment and professional rigor appropriate to the responsibilities assigned and must avoid any action or activity that could lead to conflicts of interest with ITA or to behavior against rules, regulations, laws, moral and ethical principles characteristic of the context of ITA and its agencies. The personnel involved in the certification process (auditors and reviewers) for each assignment will sign a specific clause for this purpose, while the other people will confirm by having read this document the assimilation of the contents of the same, while the legal managers of the agencies will sign a self-declaration of legal value. If there are situations of conflict of interest, even just potential, the person involved must communicate this circumstance to the Technical Director, refraining from carrying out any operation that is relevant to it.

People who contribute directly or indirectly to any ITA activity must act loyally in order to respect the obligations signed in the documents that regulate their position and, consequently, the provisions of this

Code of Conduct. Furthermore, they must know and implement the provisions of the company policies regarding information security to guarantee its integrity and confidentiality.

Persons who contribute directly or indirectly to any activity are required to avoid conflicts of interest by refraining from personally benefiting, directly or through third parties, or from benefiting others, from business or other opportunities which they have become aware of in carrying out their duties. .

All internal and external ITA staff are required to adopt behavior inspired by correctness and professional ethics

In particular, both internal and external auditors cannot maintain or have maintained, in the last two years from the date of the assignment, professional relationships with client organizations or with any consultancy companies used by them.

The auditors must also undertake, by signing each individual audit assignment, not to have professional or service relationships with the same subjects for the following three years.

ITA, through the Control Committee, will periodically verify the maintenance of this commitment

People who contribute directly or indirectly to any activity undertake to protect and avoid improper use of confidential information. Such data is managed with adequate internal procedures, which ensure its dissemination only among those who have justified interest in it and for exclusively corporate purposes.

The staff also undertakes to consider all data, documents, materials and in any case all information - in any form or on any medium - received or obtained for the performance of the assignment as strictly private and confidential and of exclusive property - material and intellectual - of the client organization and therefore to adopt all necessary measures to avoid causing damage to the client organization and not to jeopardize the confidentiality, secrecy and confidentiality of the aforementioned data, documents, materials and information;

The technical management, employees, collaborators and those who, in various capacities, are involved in the certification process are required to keep confidential the news and information learned in the exercise of their functions and not to use them to make profits or private interests even of third parties. The duty of confidentiality of information must be observed even after the termination of the relevant relationship with ITA.

4. CODE OF ETHICS AND CONDUCT

The Code of Ethics and Conduct is part of the program of adaptation to Legislative Decree 231 of 2001 "Discipline of the administrative responsibility of legal persons, companies and associations even without legal personality, pursuant to article 11 of the Law of 29 September 2000, n°300". This paragraph aims to list, by way of example but not exhaustively, a series of rules underlying **responsible behaviour; impartial and professional** :

- i. notify irregularities that can be documented and found in relation to the requirements of the applicable laws and regulations in accordance with the ITA QMS and any amendment to the reference context.;
- ii. carry out its activity without material and moral, political and ideological enslavements;
- iii. place a relationship of trust at the basis of one's professional performance;

- iv. not make use of public offices or political affiliations to propose in any way (overt or implicit) advantages for oneself or others;
- v. avoid any circumstance of carrying out actions detrimental to the interests and good name of ITA and its accreditation (ACCREDIA and EA and IAF);
- vi. act with a spirit of collaboration and fairness towards other colleagues;
- vii. base behavior not only on professionalism but also on loyalty and good faith, respecting the commitment of confidentiality on all documents (documentation, letters, communications, etc.) and/or information of which it may become aware during the performance of their functions in compliance with the privacy law in force, to act impartially and not to allow commercial, financial or other pressures to compromise impartiality;
- viii. not use any data, information or document received from ITA, for the performance of your professional duties, except for the purposes for which the document or data is provided;
- ix. not request or retain any company document, except within the limits strictly necessary to highlight or carry out the assigned activities and in any case always within the terms established by the procedures adopted by ITA;
- x. safeguard the documents and data provided by ITA with the utmost care and diligence until they are returned;
- xi. not communicate to third parties information concerning the industrial and commercial activity relating to ITA (directly or indirectly with the agencies) and the Organizations interested in the certification of which he became aware in carrying out the tasks entrusted to him;
- xii. not use, even if only implicitly, one's position to influence decisions in one's favor or in favor of relatives, friends and acquaintances for purely personal purposes;
- xiii. do not make inappropriate statements that state or suggest that certification would be simpler, easier, quicker or less expensive if ITA were used;
- xiv. maintain maximum impartiality to avoid and point out any situation of conflict of interest, in carrying out activities, if he believes he is in a situation of conflict between his personal interest, on his own behalf or on behalf of third parties, and the interests of ITA;
- xv. report to ITA any incompatibilities or inadequate competence in relation to specific tasks;
- xvi. have a behavior aimed at making decisions based on the objective evidence found, avoiding any preconceptions regarding information or other aspects that are not strictly relevant to the object of one's assignment.
- xvii. observe and respect all laws and regulations in force in the geographical areas in which ITA operates directly or through agencies, this also means accepting all possible requests from the organisations, where ITA services are carried out, regarding the use of behavioral rules for their own and others' safety in the workplace, using the tools and protective devices provided and anything else required and necessary by law;
- xviii. not carry out, collaborate with or cause the implementation of behaviors prohibited by law, foreseen or which may potentially become so as per Legislative Decree 231/01;
- xix. not solicit or accept money, goods, services or benefits of any kind from public or private suppliers or customers, in connection with one's job or in any case with the activity of ITA;
- xx. present each operation and transition correctly recorded and authorized in order to allow any verification and traceability;
- xxi. not have commercial implications, nor other forms of collaboration with the organization being evaluated, which could give rise to conflicts of interest with the evaluation tasks assigned by ITA;

- xxii. report any working ties with the organization being audited in the previous three years starting from the date of assignment of the assignment;
- xxiii. report any corporate and/or family working ties with the consultancy firm and/or consultant of the organization being audited;
- xxiv. report any corporate and/or family ties with the organization;
- xxv. not provide consultancy activities to the organisation, subject to verification, for at least two years starting from the date of assignment of the task itself;
- xxvi. operate according to ITA policies and procedures;
- xxvii. protect, within its scope, the confidentiality of the proprietary information of ITA and the client organization attributable to intellectual property, the set of notions that integrate, improve, specify and make applicable the management system, the conditions for best implementation of a procedure, of the product/service provided, all the detailed, useful and necessary information for the design, construction, sale and use of the product/service, everything that is aimed at improving the existing management system, facilitating its application, and/or the use, and/or marketing, deriving from studies, research or experience (technical, technological, financial, marketing or commercial information, in the form of reports, communications, including internal communications, studies, reports, lists, data, tables, cards, printouts, specific internal circulars, security procedures, confidentiality or security clauses, security and secrecy contracts, and anything else - whether on paper or on magnetic, optical or magneto-optical etc.), as long as they are suitable to constitute a corporate asset;
- xxviii. do not illegally exploit the secrets or results of work as well as the experience acquired in ITA;
- xxix. not disclose to third parties, or acquire or use company information and experiences;
- xxx. do not carry out acts contrary to professional correctness
- xxxi. use computers sensibly, responsibly and for legitimate business purposes;
- xxxii. protect the security of computer systems;
- xxxiii. do not use electronic communication systems to unduly disseminate materials covered by copyright or license (e.g. copyrighted regulations);
- xxxiv. use electronic communication systems (email, mobile phones and landline telephones) exclusively for business and non-personal purposes;
- xxxv. not use illicit techniques and means to gain an advantage over competitors or to cause them damage;
- xxxvi. provide adequate and relevant information to each customer or market, including advertising material and above all to check that such material is accurate
- xxxvii. not to be misleading, in particular regarding the nature, quality or origin of the products or services, due to the way and context in which it is used, or to infringe another's copyright, industrial property right, or other exclusive right of third parties;
- xxxviii. provide signed and updated CV (relating to consultancy activities carried out) in a non-editable format upon request;
- xxxix. apply ITA procedures and instructions;
- xl. make yourself available for refresher and training sessions scheduled by ITA

5. APPLICATION METHOD

This Code of Conduct was prepared by ITA to predict the behavioral risks of people who directly or indirectly contribute to any activity or in any case involved in the certification process in various capacities, for the purpose of preventing conflict of interest.

a. Organizational structure

The ITA, in consideration of ethical requirements and in particular on conflicts of interest, has started an internal process of risk analysis and risk prevention.

The initial preparation and subsequent updates of the Risk Analysis were preceded by a series of analysis activities aimed at building a system for the identification, prevention and management of potential crime risks, the results of which were formalized in specific documents. The various activities carried out are briefly described below:

- i. Mapping of activities at risk and identification of potential risks, and in particular the risks of conflict of interest. The objective of this phase was the analysis of the corporate context, in order to map the areas of activity of the ITA and, among these, identify the processes and activities in which - in the abstract - crimes of conflict of interest could be carried out. The identification of company activities and processes/activities at risk in relation to functions and people was implemented through examination of company documentation (ITA Management System: organizational structure, procedures) and in-depth discussions with key subjects within the corporate structure. For potentially possible conflict of interest crimes, the occasions, purposes and methods of committing the illicit conduct have been identified. The result of this activity was represented in strict accordance with the provisions of the UNI CEI EN ISO/IEC 17021-1:2015 standard. As regards the agencies, due account was taken of the IAF MD 23, IAF MD 15 and IAF MD 12 documents.
- ii. The mapping of potential risks was therefore identified in order to identify the strengths and weaknesses (within), and (outside the Company) the threats and opportunities. We then proceeded to analyze the system of preventive controls existing in the processes/activities at risk, in order to carry out the subsequent assessment of its suitability for the purposes of risk prevention.
- iii. Based on the results obtained in the previous phase, the Company has identified a series of integration and/or improvement actions in the control system and the related initiatives to be undertaken. The results obtained were formalized in specific tabular findings, organized as a matrix.
- iv. Do not use the news and information learned in the performance of your duties to achieve private profits or interests, including those of third parties. The duty of confidentiality of information and the prohibition of non-use must be observed even after the termination of the relevant relationship with the Company.

6. THE CDC AND REGULATIONS THEREOF

The supervisory activity, in full compliance with the ethical behavior of the companies and in particular the absence of conflict of interest, is carried out by the Control Committee (CDC). For the composition of which please refer to the relevant Regulation

a. Attribution and characteristics

The task of supervising the functioning and observance of this Code of Conduct adopted by the Company and above all the prevention of Conflict of Interest, is entrusted to the CDC, equipped with autonomous powers of initiative and control, without constraints of subordination that could in any way way to limit or prevent the activity.

The CDC operates with impartiality, authority, continuity, professionalism, autonomy and to this end: it is free to access all sources of information of the CB; has the right to view documents and consult data, also on

the basis of reports provided by employees; can carry out checks, including periodic checks, on the functioning and observance of the Code of Conduct.

Furthermore, to guarantee the independence of the CDC, it reports directly to the Top Management of ITA.

b. Reports to the Control Committee

In order to guarantee the efficiency of this Code of Conduct - while respecting privacy and individual rights - it sets up information channels through which all those who become aware of any illicit behavior carried out within the ITA can report, freely, directly and confidentially, to the CDC. The same person is responsible for promptly and carefully verifying the information transmitted, in order to submit the current case to the competent company function for the application of any disciplinary sanctions or the activation of contractual termination mechanisms, where required by law.

In this regard, correspondence regarding the above reports can be addressed to the ITA headquarters with the Control Committee as the addressee. The website is also a tool deemed suitable for reporting.

c. Information flows from the Control Committee to the corporate bodies

If the CDC ascertains any infringement of the Code of Conduct, it will communicate it to the Top Management who will inform the body responsible for the disciplinary procedure and the imposition of the sanction. In this regard, some types of violations of this Code of Conduct are listed below, by way of example only:

violations of this Code of Conduct or of the procedures by the Recipients ascertained following reports or direct investigations that are considered well-founded and significant;

organizational or procedural deficiencies have been detected, capable of determining the concrete danger of committing any crimes;

regulatory changes that are particularly relevant for the implementation and effectiveness of this Code of Conduct;

existence of criminal proceedings against individuals who operate on behalf of the ITA, or of proceedings against the ITA in relation to relevant crimes;

outcome of the investigations ordered following the start of investigations by the Judicial Authority regarding relevant crimes;

Behavioral variations of the agencies with respect to this document and all the documents applicable for its function, in an illustrative and non-exhaustive manner from compliance with any sanctions to the application of price lists approved by ITA, from false declarations to any other activity in conflict with the regulations certification from ACCREDIA, EA and IAF.

any other information deemed useful for the purposes of taking urgent decisions by the CEO.

d. Information flows to the CDC

All people who directly or indirectly contribute to any activity are obliged to inform the CDC responsible for supervising the functioning and observance of this Code of Conduct.

The obligation of a structured information flow is conceived as a tool to guarantee the supervisory activity on the effectiveness and effectiveness of this Code of Conduct and for the possible subsequent verification

of the causes that made the occurrence of the crimes possible, as well as the purpose of giving greater authority to the requests for documentation that are necessary for the CoC during its checks.

7. STAFF TRAINING AND DISSEMINATION OF THE CODE OF CONDUCT IN THE COMPANY CONTEXT

a. Staff training

The ITA promotes knowledge of this Code of Conduct and its update among people who directly or indirectly participate in any activity and who are therefore required to know its content, observe them and contribute to their implementation.

In accordance with the foregoing, with reference to the training of staff with respect to this Code of Conduct, interventions are envisaged aimed at the widest dissemination of the provisions contained therein and the consequent awareness of all staff regarding its effective implementation (email bulletins, sessions and other 'other).

Based on what has been expressed, the level of training and information of the Company's staff will have a different level of depth, with particular attention to those internal and external collaborators who operate in areas at potential risk.

Finally, any refresher training sessions will be carried out in the event of significant changes made to this Code of Conduct or relating to new regulations relevant to the Company's activity.

b. Information to third parties

The Company promotes knowledge and observance of this Code of Conduct also among interested third parties such as suppliers, customers, consultants, collaborators in various capacities, external auditors, etc.

8. LIST OF RELATED FORMS, ORIGINATED FROM THIS PROCEDURE:

- R01 Certification Regulation
- R02 Regulations of the control committee
- P08 Qualification and monitoring procedure
- P09 Management orders
- P10 Audit management
- P12 Technical commissions and resolutions
- Agency Contract
- Personal contract
- PRG03 Audit assignment
- COM05 Application review

END