

CODE OF ETHICS

This document has been approved by the Governing Board

0 GENERAL

0.1 History

- Edition 0 - 15 September 2016 – CODE OF ETHICS
- Edition 1 - 13 December 2016 – CODE OF ETHICS
- Edition 2 - 16 September 2020 – CODE OF ETHICS

0.2 Definitions

0.2.1 Bodies of IGQ

The bodies of IGQ considered in this document are:

- Chairman;
- Governing Board;
- Board of Auditors;
- Scientific Committee;
- Certification Commissions;
- Supervisory Board;
- Staff;
- Auditors.

0.2.2 Recipients of the Code of Ethics

Recipients of this Code of Ethics are those who work in the bodies of IGQ; with the exception of the members of the Scientific Committee and the Board of Auditors and the Supervisory Board, who have only monitoring and non-operational duties, to which specific provisions shall apply.

0.3 Reference standards

- UNI CEI EN ISO/IEC 17021-1 Conformity assessment -- Requirements for bodies providing audit and certification of management systems -- Part 1: Requirements.
- UNI CEI EN ISO/IEC 17020 Conformity assessment -- Requirements for the operation of various types of bodies performing inspection
- UNI CEI EN ISO/IEC 17065 Conformity assessment -- Requirements for bodies certifying products, processes and services
- UNI EN ISO 14065 Greenhouse gases -- Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.
- UNI CEI EN ISO/IEC 17029 Conformity assessment — General principles and requirements for validation and verification bodies.

1 INTRODUCTION

1.1 *Purposes and recipients*

This Code of Ethics is the public statement in which IGQ identifies the principles and rules of recognized ethical value.

Pursuant to Article 6 of Legislative Decree 8 June 2001, n. 231, this Code of Ethics complements the regulatory framework of IGQ and is the instrument with which IGQ is committed to provide its services according to the principles of loyalty and correctness in accordance with the law and its Statute.

Its provisions are binding for the conduct of all those involved in the bodies of IGQ specified in paragraph 0.2.1. and who can be designated as recipients of this Code of Ethics according to paragraph 0.2.2.

This Code of Ethics also applies to activities carried out by IGQ in other countries, with respect to regulatory, economic, social and cultural differences.

This Code of Ethics shall be distributed internally and it is made available to any other party of IGQ.

IGQ demands observance of this Code of Ethics in all economic relations it has established.

1.2 *The value of the reputation and credibility of IGQ*

The reputation and credibility of IGQ are key intangible resources. They promote the main objective of the certification which is to give confidence to all stakeholders that a certified management system, product, process meet the specified requirements.

The value of certification is the degree of trust and credibility, publicly acknowledged, which is derived from an impartial and competent assessment by an independent third party.

Reputation and credibility also promote good relationships with institutions, customers and suppliers.

1.3 *Contents of the Code of Ethics*

This Code of Ethics consists of:

- general ethical principles that inspire the reference values in the activities of IGQ;
- the criteria of conduct towards stakeholders; criteria that provide the guidelines and the standards that persons operating in the bodies of IGQ are required to follow;
- the implementation mechanisms that outline the control system for the correct application of this Code of Ethics and its continuous improvement.

1.4 *Contractual value of the Code of Ethics*

The observance of this Code of Ethics is an essential part of the contractual obligations of employees and collaborators of IGQ pursuant to and by effect of articles 2104, 2105 and 2106 of the Civil Code.¹

¹ Art. 2104 Civil Code DILIGENCE OF THE EMPLOYEE

The employee must use the diligence required by the nature of the required services, the interest of the company and the higher interest of national production.

A breach of this Code of Ethics by those operating in the bodies of IGQ violates the relationship of trust established with IGQ and may lead to disciplinary action or damages.

IGQ will comply with the procedures provided by art. 7 of the Law of 20 May 1970 n. 300 "Statute of Workers", by collective agreements and by the disciplinary codes adopted by IGQ.

1.5 Education

IGQ provides to all interested parties a proper program of information and continuing education on this Code of Ethics and on the prevention and protection measures in the workplace.

1.6 Updates

By resolution of the Governing Board this Code of Ethics may be amended and supplemented, also on the basis of the suggestions and indications of the Supervisory Board.

2 GENERAL PRINCIPLES

2.1 Impartiality

For IGQ it is essential to be impartial and be perceived as such to issue certificates that convey confidence.

To obtain and maintain confidence, the decisions of IGQ are based on objective evidence of conformity (or nonconformity) obtained by IGQ, and the decisions of IGQ are not influenced by other interests or by other parties, in order to eliminate discrimination and conflicts of interest.

2.2 Competence

Providing a certification that conveys confidence requires competence of the persons at all levels, supported by IGQ management system.

Human resources are a fundamental value of IGQ and IGQ protects and promotes professional growth.

2.3 Responsibility

In the realization of the mission of IGQ the behavior of all the recipients of this Code of Ethics are inspired by the ethics of responsibility and compliance with applicable laws and regulations.

The duty of diligence is embodied in the execution of work performance according to its particular nature and for the execution of accessory behaviors that are necessary in relation to the interest of the employer to achieve a useful performance.

The employee must also comply with the provisions for the execution and discipline of the work set down by the employer and the employer's employees to whom the employee is subordinated.

Art. 2105 Civil Code LOYALTY OBLIGATION.

The employee shall not engage in business, on his behalf or on behalf of third parties in competition with the employer, or disclose information relating to the organization and methods of production of the company, or use them in order to cause harm to the company.

Art. 2106 Civil Code DISCIPLINARY SANCTIONS

Failure to comply with the provisions contained in the two previous articles may result in the application of disciplinary sanctions, according to the gravity of the infringement.

2.4 Objectivity

IGQ has the responsibility to assess sufficient objective evidence upon which to base the certification decisions. Based on the findings of audits, IGQ makes the decision to grant certification if there is sufficient evidence of compliance, or not release it, if no sufficient evidence is found.

Every audit is based on sampling of a management system, a process or a product of an organization and, therefore, it does not constitute a guarantee of 100% compliance with the requirements.

2.5 Trasparency

The principle of transparency is based on the truthfulness, accuracy and completeness of information both inside and outside IGQ.

IGQ allows public access or discloses appropriate and timely information about its audit, certification and inspection processes, and certification status of all customers, in order to increase confidence in the integrity and credibility of certification. Transparency is a basic principle to allow access, or to disclose appropriate information.

To obtain and maintain confidence in certification IGQ allows access in an appropriate way, or discloses to specific interested parties, non-confidential information relating to the conclusion of special audits, eg audits in response to complaints.

IGQ, as an association and recognized non-profit organization, has no obligation to comply with the provisions of the Civil Code concerning financial statements, however, it has decided to establish a procedure for the formulation of the statutory financial statements according to the same rules applicable to corporations, including the management of accounts and other accounting records.

2.6 Confidentiality

IGQ keeps confidential all information related to customers, whether they are certified, under certification, or have ceased the contractual relationship with IGQ.

2.7 Rapid and effective response to complaints

The parties that rely on certification expect that complaints are investigated and, if it is shown that these are well founded, they have confidence that they are treated appropriately and reasonable efforts are made to settle them. The rapid and effective response to complaints is an important means for IGQ to protect itself, its customers and other users of certification against errors, omissions or irrational behavior.

Confidence in certification activities is safeguarded when complaints are processed appropriately.

2.8 Fairness

The principle of fairness implies respect for the rights, also in terms of privacy and opportunities, as well as existing laws, to protect the individual personality of all the entities whose working and professional activity is involved.

In the formulation of contracts (with customers and suppliers) and certification and validation Regulations IGQ specifies the clauses in a clear and understandable way, always ensuring equality and impartiality.

2.9 Efficiency

Each IGQ activity involves the most economical management of the resources used in the provision of services adequate to the needs of the customer and according to the highest standards.

2.10 Spirit of service

Those who work in the bodies of IGQ are always oriented in their behavior by the mission of IGQ, which aims to provide customers with high value and useful services.

2.11 Competition

IGQ develops the value of competition by adopting the principles of fairness, fair competition and transparency towards all operators on the market.

2.12 Relationships with society

IGQ is aware of the impact of its activities on economic and social development and quality of life.

3 GOVERNANCE OF IGQ

The system of governance adopted by IGQ consists of the Statute, the Quality Manual, the Procedures and Organizational Model according to Legislative Decree 8 June 2001, n. 231 defined in its General Part (in the public domain) and in its Special Section.

IGQ adopts, by reason of its activities and organizational complexity, a system of delegation of powers and functions that provides in explicit and specific terms, the assignment of tasks to people with suitable skills and competence.

4 INTERNAL CONTROL SYSTEM

The internal control system of IGQ is based on:

- Internal audits aimed at verifying compliance with the applicable technical standards, the IGQ procedures and requirements of the accreditation bodies;
- Review of impartiality by the Scientific Committee based on the impartiality risk analysis provided by the management;
- Management review, subject to verification and approval of the Governing Board;
- Audits conducted by the Board of Auditors on bookkeeping and compliance with accounting standards;
- Verification of the application and effectiveness of the Organizational Model 231 by the Supervisory Body.

The Governing Board regularly reviews the adequacy and effectiveness of the internal control system and executes the actions considered necessary or appropriate to ensure its proper functioning.

5 RELATIONS WITH PERSONS

5.1 Principles

IGQ recognizes the value of human resources, respecting their autonomy and the importance of their participation in the activity of IGQ.

The management of the employment and collaboration relationship is geared to recognize merit, promoting personal development and competence of each person, avoiding discrimination.

The provisions of section 5.1 (and subdivisions thereof) shall also apply to members of the Scientific Committee and the Board of Auditors.

5.1.1 Health and safety

IGQ safeguards the moral and physical integrity of persons in IGQ's premises. To this end, IGQ promotes responsible and safe behaviors.

IGQ has evaluated the hazards and associated risks, has removed or minimized such risks, and has taken all the security measures allowed by the technological evolution to ensure a safe and healthy working environment, and improve over time the levels of security in full compliance with current legislation on prevention and protection, with special attention to ergonomic principles.

5.1.2 Protection of the individual

IGQ fosters a collaborative work environment and prevents discriminatory behavior.

All persons in IGQ cooperate to maintain the dignity, honor and reputation of each individual.

Anyone who believes they have been discriminated against can report the incident to the Supervisory Board that will proceed in compliance with the Organizational Model.

Disparities justified by criteria of merit do not constitute discrimination.

5.1.3 Protection of privacy

IGQ protects privacy, according to current legislation, and does not communicate or disclose, without prejudice to the legal requirements, personal information without prior consent.

The acquisition, processing and storage of personal information is done in accordance with regulations to protect privacy and IGQ Procedures.

5.1.4 Conflict of interest

All persons in IGQ maintain a position of independence and integrity, in order to avoid taking decisions or initiatives in situations of real or potential conflict of interest with respect to the activity of IGQ, and avoid situations which could prevent the proper performance of the duties or could harm the interests and reputation of IGQ.

Anyone in a situation of conflict of interest, real or potential, shall promptly disclose it.

5.1.5 Confidentiality and information management

Persons in IGQ treat all information obtained in the performance of their duties as confidential and preserve documents with care.

The confidentiality obligations persist also after the termination of the employment relationship or collaboration with IGQ.

5.1.6 Presents, gifts, and other utilities

No one in IGQ asks, accepts (for themselves or others) or offers free gifts or other benefits, including undue travel expenses.

Illicit benefits cannot be attributed to public and private clients or suppliers.

The gifts and benefits received but not accepted, that exceed the reasonable value or are not in accordance with normal commercial practice and courtesy, should be reported to the Supervisory Board to allow a proper assessment.

5.1.7 Administrative and accounting policies

Anyone who becomes aware of any omissions, errors or falsifications in the accounts refers promptly and confidentially to the Supervisory Board, who proceeds in accordance with the Organizational Model.

5.1.8 Reporting obligations

Anyone who becomes aware, in carrying out his/her activities, of violations of law or of this Code of Ethics or any other provision of IGQ refers promptly and confidentially to the Supervisory Board, who proceeds in accordance with the Organizational Model.

5.2 Relations with staff members

5.2.1 Selection

IGQ selects staff members on the basis of merit, in compliance with equal opportunity for all interested parties and verification of the substantial adherence of candidates with the required competence profiles.

5.2.2 Recruitment

The recruitment of staff members takes place only on the basis of regular work contracts.

5.2.3 Duties

Staff members contribute to the activity of IGQ actively collaborating with colleagues, committing to comply with the procedures and participating in refresher courses and training upon request of IGQ.

5.2.4 Work equipment

Staff members use and carefully preserve the equipment at their disposal for work reasons and are personally responsible for its protection and legitimate use.

IGQ takes the necessary measures in order to prevent the inappropriate use of work equipment, in compliance with applicable laws.

5.2.5 Information systems

Staff members are responsible for the computer systems used and are subject to existing legislation, the conditions of the license agreements and IGQ Procedures.

They shall refrain from the use of IT tools and networking for purposes other than those relating to the employment relationship or to send offensive messages or that could damage the reputation of IGQ.

5.2.6 Accounting books and records

The accounting staff keep accounting books and records in an accurate, complete, truthful and transparent way and allow inspections by internal or external designated parties.

5.3 Relations with auditors

5.3.1 Selection

IGQ selects auditors and technical experts on the basis of merit, in compliance with equal opportunity for all interested parties and verification of the substantial adherence of candidates with the required competence profiles.

5.3.2 Appointment

The appointment of auditors and technical experts takes place only on the basis of regular professional service contracts.

5.3.3 Duties

The auditors and technical experts base their conduct on the principles of integrity, honesty, loyalty and good faith.

The auditors and technical experts:

- shall be ethical, i.e. fair, truthful, sincere, honest and discreet;
- shall be open-minded, i.e. willing to consider alternative ideas or points of view;
- shall be collaborative and diplomatic, i.e. effectively interacting with others and tactful in dealing with people;
- shall be professional, i.e. exhibiting a courteous, conscientious and generally business-like behavior;
- shall be morally courageous, i.e. willing to act responsibly and ethically even though these actions may not always be popular and may sometimes result in disagreement or confrontation;
- shall be free of prejudice or conflicts of interest, and capable of reaching conclusions based on observations of the evidence and acceptable by all;
- do not use inappropriately the information acquired during the audit (including sensitive or confidential information) for personal benefit or in a way that is damaging to the legitimate interests of the organization being audited
- treat as confidential any information acquired during the audits and contacts with the organizations. The confidentiality agreement is valid and binding sine die, and will also be effective after the termination of employment by IGQ;
- promptly report any facts liable to constitute a conflict of interest in carrying out their work or any threats to impartiality, such as:

- threats arising from self-interest, ie threats that come from a person or body acting in their own interests, for example personal interest of a financial nature,
- threats arising from self-review, that is, threats that come from a person or body which reviews the work done by themselves, for example by offering professional services to audited organizations,
- threats arising from familiarity (or trust), ie threats that come from a person or organization that is too familiar or too reliant on another person instead of seeking audit evidence,
- threats arising from intimidation, ie threats that come from a person or a body that has the perception of being subject to coercion, openly or secretly, as the threat of being replaced or reported to a supervisor;
- refrain from accepting audit assignments to organizations with which the auditor entertained a professional relationship in the previous three years;
- accept without question to be objected by an organization;
- commit to comply with IGQ procedures;
- participate in training courses upon request by IGQ.

5.4 Relations with other collaborators

5.4.1 Selection

The selection of the Chairman and of the members of the Governing Board, of the Scientific Committee and of the Certification Commissions takes place according to the IGQ Statute.

5.4.2 Appointment

The appointment is formalized according to the Statute and is communicated to the interested parties by official letter countersigned for acceptance.

5.4.3 Duties

The members of the Governing Board, of the Scientific Committee and of the Certification Commissions undertake to respect this Code of Ethics to the extent applicable.

6 RELATIONS WITH CUSTOMERS

6.1 Equality and impartiality

IGQ is impartial, does not discriminate its customers and undertakes to satisfy them according to its obligations under the Regulations and Price list.

IGQ establishes a relationship with clients characterized by high professionalism and based on availability, respect, courtesy, and full cooperation.

6.2 Fairness in trade negotiations

In relations with customers IGQ ensures fairness and clarity in commercial negotiations and in contractual obligations, as well as faithful and diligent compliance with such obligations.

6.3 *Contracts and communications*

Contracts and communications with customers are:

- clear and simple;
- in compliance with current regulations and the instructions of the Authorities.

IGQ shall promptly and accurately notify all information concerning possible modifications and variations in providing the service.

6.4 *Interaction with customers*

IGQ encourages interaction with customers through the management and rapid resolution of any complaints, making use of appropriate communications systems.

IGQ repudiates litigation as a tool aimed at obtaining undue advantages and resorts to litigation on its own initiative only when its legitimate claims do not find satisfaction.

IGQ protects the privacy of its customers by undertaking not to communicate or disclose personal information, without prejudice to the legal obligations.

7 PARTICIPATION IN TENDER CONTRACTS

Participating in tendering proceedings, IGQ carefully evaluates the appropriateness and feasibility of the services required, particularly with regard to regulatory, technical and economic conditions, pointing out, where possible immediately, any anomalies and in no case assuming contractual commitments liable to put IGQ in the position of having to resort to unacceptable cost savings to the detriment of the quality of performance, of personnel costs or of job security.

8 RELATIONS WITH SUPPLIERS

8.1 *Selection of the supplier*

The supplier selection methods comply with the IGQ procedures and current regulations.

The choice of the supplier and the purchase of goods and services of any kind are made in compliance with the principles of competition and parity of conditions of the presenters of bids and on the basis of objective assessments of the competitiveness, quality, utility and price of supply.

In selecting suppliers IGQ adopts objective and transparent criteria established by law and by its own procedures and provides all suppliers, who meet the requirements, the possibility of bidding for a contract.

In selecting suppliers IGQ takes into account their technical capability, availability of means and organizational structures and the assurance of meeting the obligations of confidentiality.

8.2 *Transparency*

Relationships with suppliers, including financial and consulting contracts, are also governed by the terms of this Code of Ethics and are subject to monitoring by IGQ also in terms of performance or suitability of the goods supplied with respect to the agreed remuneration.

8.3 *Fairness and diligence in the performance of contracts*

IGQ and the supplier operate in order to build a collaborative relationship and mutual trust.

IGQ informs the provider in a proper and timely fashion about the characteristics of the required activity, and the forms and timing of payment.

The fulfillment of contractual obligations by the supplier must comply with the principles of equity, fairness, diligence and good faith and must comply with current regulations.

9 RELATIONS WITH REGULATORY AUTHORITIES

IGQ pursues the objectives set out by the Public Institutions of reference and collaborates effectively with the bodies of those responsible for regulating and controlling the services provided.

IGQ pursues these objectives combining them with its mission and with the need for organizational and management autonomy typical of any other economic operator.

10 RELATIONS WITH THE PUBLIC ADMINISTRATION

In order to ensure maximum clarity in institutional relations, relations with the Public Administration are kept exclusively by the Chairman or Director.

During a business negotiation, application or business relationship with the Public Administration no one in IGQ undertakes, directly or indirectly, any action likely to offer employment opportunities or business from which they derive benefits for themselves or others, to employees of the Public Administration itself or to their parents and relatives.

No one in IGQ solicits or obtains confidential information that may compromise the integrity or reputation of IGQ or the opposite party.

IGQ does not employ or appoints persons who are employees of the Public Administration (or their relatives) and are or have been responsible for controlling the activities of IGQ.

11 RELATIONS WITH POLITICAL PARTIES, TRADE UNIONS AND ASSOCIATIONS

IGQ does not contribute in any way to the funding of political parties, movements, committees and political and trade union organizations, their representatives and candidates.

12 RELATIONS WITH ASSOCIATIONS OF NATIONAL AND FOREIGN BODIES

IGQ is a member of the following national associations of certification and inspection bodies:

- CISQ - Federazione Certificazione Italiana dei Sistemi Qualità Aziendali and through CISQ the international IQNet Association - The International Certification Network;
- Conforma - Association of Conformity Assessment Operators

Therefore IGQ respects, as far as it is concerned, the statutes and regulations of these associations and where existing the Code of Ethics they have issued.

13 CONTROL

The Supervisory Board has the duty to monitor the implementation and compliance with this Code of Ethics and the organizational and management models, their effectiveness, suitability and ability to maintain over time the requirements of functionality and solidity required by law.