

PRINTA

**CODE OF ETHICS AND
CONDUCT**



PROLOGUE

ACERTA's ambition is to be a global organization, well-recognized for its **high reliability**.

This reputation must be based on the continued respect for the values of independence, competence, objectivity, and confidentiality that must rule our profession.

This Code of ethics and conduct describes the values, principles, and rules to be met by

ACERTA's individuals, which are the engine of consistent growth, and the basis of the trust relationship with our customers, partners, employees, and other Stakeholders.

I really wish that the respect that we deserve from the market, thanks to the strict compliance with these values, made us feel proud to work in this organization.

1. INTRODUCTION

ACERTA's **mission** is **adding confidence** on the products, the processes, the services or the projects, that we assess and about which we issue opinions in the form of reports or certificates.

Our work makes sense if we are able that such confidence increase is well appreciated by the different actors in each sector so that everyone can be sure that products, processes, services and projects assessed by ACERTA meet the applicable requirements.

Our work is technical, well-regulated, based on statements and procedures, on intense personal and group training. But we must be very aware that our action in each case is brief, and that what remains after our intervention is a report and an impression available to those who have been evaluated and to those who request this evaluation or are interested in it.

In this way, our working methods, our technical competence and our individual and group talents are synthesised into a simple **impression of reliability** which is what determines the continuity of our services.

We feel proud that customers consider us among the most reliable certification bodies in the world, especially those who act through strict quality

policies, as well as that the promoters of standards rate us at the best level. But we must not relax: We currently have this ability to do properly the job, but such capacity may be compromised as the organization grows in the number of people, customers, and geographic locations.

The viability of the company and its stability at the time is based on the **integrity** of every one of the individuals working in ACERTA.

People are the main asset of our organisation; we have the best "machines" at the service of an activity loaded with a very high dose of responsibility.

Our efforts to do correctly the job can become compromised by the interests of other persons or organizations whose objectives may be eventually not aligned with our values and with the good practice of a responsible business.

People are really our strongest point, but we have to be aware that at some point they can be a weak point for our integrity. We must be forewarned and be able to avoid this or, if it should happen, to react effectively.

ACERTA wants to be a leading organisation in reliability and to build an environment of trust

with all its related partners. To achieve this, all its members must base their daily activities on three essential values:

a) **Independence and impartiality.** These are the fundamental pillars of integrity.

All persons involved in evaluation and decision-making processes on behalf of ACERTA must maintain absolute independence from the organisations to which their work relates. Being independent means that there is no moral commitment or motivation that could affect, favourably or unfavourably, the objective outcome of the work.

The independence of individuals may be affected by professional, family or friendship relationships, and by legitimate and, to an extreme, illegitimate economic interests.

ACERTA must prevent those involved in the evaluation and decision-making processes from being conditioned by any aspect that could compromise their absolute impartiality, and the most important factor in this respect is independence: impartiality is primarily based on independence. Where there is no independence, there can hardly be impartiality.

As a company, we are aware that the direct economic relationship with our clients is in most cases an aspect that apparently conditions our independence.

It may seem contradictory that our function is to evaluate those who hire us and pay us to be evaluated. Indeed, this is one of the most difficult aspects to understand for those who observe our business activity from the outside. Regarding this, ACERTA's attitude is very clear:

- ACERTA's customers deserve our full respect and the most diligent treatment possible. However:

- In any case ACERTA's decisions shall be conditioned by the economic relationship with customers: **the long-term viability of the company is infinitely more important than the benefit of any job.**

- To avoid or minimize the harmful effect of the economic relationship with customers, as a rule, ACERTA does not issue reports or certificates until the fees are paid by the customers.

- As a rule, we do not carry out new jobs for clients who have not paid the fees of previous jobs.

- Exceptions to the above rules must be approved by persons with sufficient capacity in the organization and, in any case, should be reported to the managing director.

- All these rules are exposed in the certification agreements signed with the customers. ACERTA reserves the right to cancel the certification agreements when the customer fails to meet its financial obligations.

b) **Competence:** Persons involved in assessment processes must have an **exhaustive and deep knowledge of the standards, of the manufacturing sectors in which they operate as assessors and of the products, processes, services or systems evaluated.**

Competence is acquired through continuous updating of knowledge, i.e., through training. ACERTA must dedicate the necessary resources to ensure that its entire team has access to the appropriate training, and demand that the expected performance is obtained.

c) **Objectivity.** In ACERTA's activity context, objectivity **is the ability to judge fairly and in accordance with well-founded criteria.** In this way, similar incidents or situations must be assessed homogeneously. Our entire team must adopt common criteria in order to work as objectively as possible. To this end, we need to devote resources to specifying and improving our evaluation systems, intensify internal communication as much as possible and ensure that the people involved in the evaluation and decision-making processes adopt the common criteria and apply them in their work.

d) **Confidentiality.** For ACERTA, confidentiality is the ability to prevent information obtained in the conduct of evaluation activities from reaching anyone who is not involved in the evaluation.

This Code of Ethics and Conduct is implemented to provide all members of

ACERTA with the guidelines that they must respect personally and help to enforce in relation to their individual integrity and as members of the organisation. It is a document that must be complied with by each and every one of us who work in and for the organisation.

2. PARTIES AFFECTED BY THIS CODE

The integrity rules described in this document apply to:

- All ACERTA employees, regardless of their type of contract.
- All ACERTA employees, whether they work on an exclusive or non-exclusive basis.
- All organisations carrying out work in collaboration with ACERTA or under the ACERTA brand.

3. RESPONSABILITIES

3.1 Development and maintenance of the document and its requirements

This Code of Ethics and Conduct is drafted and approved by the Managing director, which is also responsible for its maintenance.

3.2 Information on integrity breaches

Any person may report any non-compliance that they detect. It is the duty of ACERTA's employees to promptly and diligently report situations that they consider to be a breach of this Code. The procedure is as follows:

- Anyone who identifies an individual or collective action that may give rise to a breach of ACERTA's Code of Ethics and Conduct may file a written complaint to the entity's General Management. The information may be sent by email, post or via the form available on the website.
- In the event that the possible infringement involves ACERTA's General Management, the information may be sent directly to the Chairman of ACERTA's Impartiality Committee by registered mail:

Chairman of ACERTA's Impartiality Committee
Avenida de la Osa Mayor nº 29 – 28023, Madrid (Spain)

4. PERSONNEL PROTECTION CLAUSE

With the publication of this document, ACERTA's General Management expressly declares that no person working in or collaborating with this organisation will be penalised for complying with the standards of this Code, or for complying with it, or for providing information in relation to possible non-compliance by other persons, except for providing information that is deliberately biased and with a malicious purpose.

5. RELIABILITY OF INFORMATION

Everyone at ACERTA and its employees are committed to reliably reporting any findings of possible breaches of this Code. Since the information must be transmitted in writing, it is essential that the person documenting the incident ensures that the text accurately reflects the situation identified, so that anyone outside the matter can assess its significance.

The documentation of the issue should be as comprehensive as possible. In a non-limiting manner: the background, circumstances in which it has been detected, people who have participated in its detection, people in the organisation that it affects directly or indirectly, whether it has been detected once or whether there has been a repetition, the period during which it has occurred, etc.

Specific clauses for R&D&I project evaluators

Note: as this scope is Spanish only, please for more information refer to the Spanish version of the Code of Ethics and Conduct.

6. CONFIDENTIALITY OF THE INFORMATION

All information obtained in the evaluation processes of organisations applying for certification and inspection is confidential, whatever its origin or support, and may only be used by ACERTA staff for the purposes of their activity within the organisation. Exceptions to this rule will only be made when:

- a. The information has been previously published by its owner.
- b. There is express authorisation from the owner to make the information available to third parties.
- c. The information is requested in writing by the competent public administration or by courts of law.

All persons working for ACERTA must sign and respect a confidentiality commitment that will remain in force indefinitely, even after their relationship with the organisation has ended.

All ACERTA employees must take the necessary measures to protect the confidentiality of the information to which they have access, personally respecting this confidentiality commitment and ensuring that it is respected by others under their responsibility, using appropriate means, whether through clauses in the employment contract, signing confidentiality agreements or any other legally equivalent means.

We must all take care to ensure that the confidentiality of information is protected by adopting appropriate security measures locally, restricting access to authorised persons only, ensuring safe custody in secure areas and physically protecting documents. In case of doubt, advice should be sought from the relevant director or the General Management of ACERTA.

ACERTA may take legal action in the event of breaches of the duty of confidentiality by all its staff and collaborators, who are aware of the serious damage they may cause both to ACERTA and to the companies from which the sensitive information is obtained and assume their responsibility at all times.

7. CONFLICTS OF INTEREST

A conflict of interest arises when the particular interests of individuals affect or may affect their impartiality in the work carried out for ACERTA.

All persons working in and for ACERTA are obliged to declare any circumstance that may involve a conflict of interest for their participation in work carried out for ACERTA. The information must be brought to the attention of the General Management of the entity by any written means, preferably by email.

Conflicts of interest can arise for various reasons. Some circumstances that should be avoided are explained below, but in general and in case of any doubt, ACERTA members should be proactive and consult with their directors or with the organisation's General Management regarding any doubts they may have about their impartiality.

By way of example, some circumstances that may give rise to a conflict of impartiality for people working at ACERTA are described below.

1. Having or having had in the last three years, directly or indirectly, a family relationship¹ or close friendship with the partners, administrators or other persons who control or direct the organisations evaluated by ACERTA.

2. Having or having had in the last three years, directly or indirectly, a family, work, professional, corporate or close friendship relationship with the partners, administrators or other persons who control the competing organisations of those evaluated by ACERTA.
3. Having carried out in the last two years consultancy activities (this concept includes *in-company* training and internal audits) for the organisation whose products, processes, projects, services or systems are evaluated by ACERTA, or belonging to the organisation that has carried them out.
4. Tener interés económico positivo en el resultado de la evaluación. Por ejemplo, esta circunstancia se puede dar cuando el evaluador:
 - a. Participa o ha participado en el diseño, fabricación, implementación, instalación, desarrollo, comercialización o mantenimiento de los productos, procesos, servicios o sistemas evaluados por ACERTA, o
 - b. Participa o tiene relación familiar o de estrecha amistad con un proveedor de la organización evaluada por ACERTA.
5. Having a positive economic interest in the result of the evaluation. For example, this circumstance may occur when the assessor:
 - a. Participates in the ownership² of competing organisations of those assessed by ACERTA.
 - b. Participates or has a family or close friendship relationship with a supplier of the organisation evaluated by ACERTA.
6. Other situations have occurred in the recent past (at least in the last two years) that may affect their impartiality. For example:
 - a. he/she has been disqualified as an evaluator, even if working for another entity.
 - b. having had an application for a job rejected by him/her, or by his/her relatives or close friends, or he/she has received blackmail or bribery attempts directed towards him/her or his/her relatives, friends, etc.

Note: ACERTA considers that open training (open to the general public and provided to any interested party regardless of their origin), not directed at specific clients and, above all, not focused on or in any way aimed at solving the problems of specific companies, does not generally violate the standard of integrity (documents issued by the accreditation body or by the promoters of the standard).

ACERTA does not allow its personnel and collaborators to work for other competing entities, unless there is prior written consent to do so. It is the responsibility of individuals to declare to ACERTA's General Management any relationship they may have with other inspection or certification bodies.

Likewise, ACERTA members must declare any relationship of familiarity or close friendship with persons working for other certification bodies competing with ACERTA.

Failure to comply with these obligations will be considered a very serious offence with respect to compliance with this Code.

¹ Family relationship includes direct and first-degree relationships: spouses, partners, parents, children, siblings, aunts, uncles, nephews, nieces, nephews, brothers and sisters-in-law, stepchildren and any person who lives with the employee or collaborator of the ACERTA International Network® partner.

² Personal investments in listed companies are not covered by this restriction.

8. INTEGRITY OF THE SERVICES PROVIDED

We must avoid situations where our integrity may be compromised or in doubt. ACERTA people must deal with these situations in an open and transparent manner, informing their respective managers or the General Management.

Furthermore, we must provide our services in a professional manner, without accepting pressure to deviate from our procedures and working methods, let alone to alter the final outcome of our assessments. Our reports and certificates must be a true reflection of the conclusions we reach in each case.

9. INTEGRITY OF DOCUMENTS AND DISCLOSED INFORMATION

Each person at ACERTA is responsible for the information they provide, as well as for the documents they produce or approve, and are obliged to ensure that the information is reliable: clear, complete and truthful.

10. BRIBERY AND EXTORTION ATTEMPTS

ACERTA will reject any action by third parties, especially its customers, that may condition its integrity as an organisation. This includes, among other possible forms.

- a) Sponsorship and project sponsorship.
- b) Co-operative advertising.
- c) Financial donations or donations in kind.
- d) Gifts or presents given with the intention of influencing the evaluation. These will not be considered as such courtesy details specific to each territory and culture.

ACERTA employees and co-workers may be confronted with situations of attempted blackmail or bribery that may endanger their physical or professional integrity.

In the event of blackmail situations, especially when the physical safety of the ACERTA representative may be at risk, an attempt will be made to manage the situation in such a way that the risk is kept under control. ACERTA will take appropriate action once its representative is completely safe.

In case of situations of attempted bribery that compromise their professional integrity, ACERTA representatives shall refuse concessions from customers and bring the situation to the attention of the General Management, which will assess the relevance of the case and determine the appropriate actions.

Gifts, presents and courtesies.

Only in the situations described below, ACERTA people can accept gifts (products or courtesies, never economic amounts) from the companies in which the evaluation processes are carried out:

- a) If the gift is part of the customary standards of courtesy of the country or region where the organisation that has contracted ACERTA's services is located.
- b) If the gift is not associated with an attempt to relax the criteria of the evaluator or to negotiate the result. Under no circumstances may courtesy gifts be accepted before the evaluation work has been completed.

c) If the economic value of the gifts is irrelevant in comparison with the price of the services contracted from ACERTA. As a guideline, a limit of 1% of this amount is established for the acceptance of courtesy gifts.

d) In the case of gifts that are difficult to deliver, it will never be accepted that they are sent by clients to the home address of ACERTA staff. Preferably they will be refused, but if it is a courtesy problem, it will be indicated that they should be sent to the address of the ACERTA office to which the assessor is attached.

Other than on these premises, ACERTA individuals should refuse gifts or hospitality from customers, and will be in serious breach of this Code if they fail to do so. In case of doubt, please consult the ACERTA local office manager or the General Management for advice on how to proceed.

11. RELATIONSHIP WITH CONSULTANTS AND CONSULTANCY ORGANISATIONS

In general, ACERTA does not provide assessment services under accredited schemes to organisations that have received external advice when the relationship with the consulting organisation represents an unacceptable threat to the impartiality of the entity.

ACERTA should make a reasonable best effort to find out which individuals or organisations provide consultancy services to organisations that request inspection or certification services under accredited schemes. This information should be sought from the beginning of the relationship with the applicant and, in any case, should be investigated or verified in audits.

Compromising situations should be brought to the attention of the Directorate General and recorded for presentation to the Impartiality Committee. All persons involved in the evaluation of a file are responsible for reporting any indications of a conflict of impartiality.

Furthermore, generally, ACERTA will not enter into a financial relationship with consultants or consulting organisations that prescribe accredited scoping clients. If necessary, compensation for client referrals will be in kind. For example: providing access to open training activities, giving away multimedia content, etc.

12. CONTACT AND QUERIES

Anyone at ACERTA who has questions about the understanding or application of the rules set out in this Code of Conduct may contact ACERTA by telephone or via the following e-mail address:

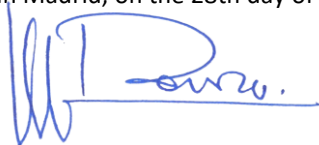
Quality Manager: Sara Ponce: acerta27@acerta-cert.es

Tel.: +34 91 740 2660

Managing Director: Matías Romero: m.romero@acerta-cert.com

Tel.: +34 91 740 2660

In Madrid, on the 28th day of November 2023.



Matías Romero Olmedo
CEO – Managing director

**FORMAT FOR RECORDING BREACHES OF THE CODE OF
ETHICS AND CONDUCT**

(Complete)

Name:

.....

Phone / Mobile

.....

E-mail:

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DECLARES

That in his/her opinion there may have been a breach of the rules of ACERTA's Code of Ethics and Conduct, according to the information provided below:

Description of the possible infringement (if more space is needed, please use the back of this sheet)

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Persons who have detected the possible infringement:

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.....
.....

In on ... (month) (year)

Signature:

Name:

Handwritten and in capital letters.