



# PRINTA

## Code of Ethics and Conduct

Redacted by, 23/05/2025:	Reviewed by, 23/05/2025:	Approved by, 23/05/2025:
<u>Corporate Quality Manager</u>	<u>General Manager</u>	<u>General Manager</u>
		

REASON FOR CHANGE:

## PROLOGUE

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Matías Romero Olmedo  
Chief Executive of the Office

**ACERTA** has and will always have the ambition to be an organization recognized globally for its high **confidence**.

This reputation must be based on the continuous commitment of all members of the organization to respect the values of independence, competence, objectivity, and confidentiality that must govern our professional activity.

This Code of Ethics and Conduct describes the values, principles, and rules applicable to all members of ACERTA, which form the foundation of our growth and of the relationship of trust with our clients, business partners, collaborators, and other stakeholders.

It is truly my wish that the value the market assigns to ACERTA, thanks to the scrupulous compliance with these values, allows all of us to feel proud to work in this organization.

## 1. INTRODUCTION

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The mission of ACERTA is to **build confidence** in the products, processes, services, projects, or declarations that we evaluate and on which we issue opinions in the form of reports, certificates, or assessments.

Our work is meaningful if we are able to ensure that this increase in confidence is real among the different stakeholders in each sector, so that all of them can be confident that the products, processes, services, projects, or declarations evaluated by ACERTA provide the highest guarantees of compliance with the applicable requirements.

We perform technical work, well regulated, supported by standards and procedures, and based on intensive individual and group training. However, we must be fully aware that our involvement in each case is brief, and that what remains after our intervention is a report or an opinion, and an impression of both the person who has been evaluated and the person who requests or is interested in this evaluation.

Thus, our working methods, our technical competence, and our individual and collective talent ultimately come together with a simple **impression of reliability**, which is what fundamentally determines the continuity of our services.

We are proud that our clients include us among the most reliable conformity assessment bodies, especially those whose quality policies are the most demanding, and that the promoters of standards rate us with the highest evaluations. However, we must not become complacent; on the contrary, the ability we currently have to do our work well may be compromised as the organization grows in number of people, number of clients, and geographical scope.

The company's viability and long-term stability are based on the **integrity** of each person who works in and for it.

People are the main asset of our organization; we have the best professionals, whose work entails a very high level of responsibility.

Our commitment to doing our work properly may be compromised by the interests of other individuals or organizations, whose objectives may not always be aligned with our understanding of this activity and, in general, with good responsible business practices.

People are truly our greatest strength, but we must be aware that at some point they may also become a weakness for our integrity. We must be prepared and able to prevent this or, if it should occur, to respond effectively.

ACERTA is a leading organization in confidence, as stated in our slogan. To achieve this, all its members must base their daily activities on three essential values:  
a) **Independence**: All individuals who take part in evaluation processes and decision-making on behalf of ACERTA must maintain absolute independence from the organizations with which their work is connected.

Being independent means that there is no moral commitment or motivation that could affect, either positively or negatively, the objective outcome of the work.

An individual's independence may be affected by professional, family, or friendship relationships, as well as by legitimate economic interests and, at the extreme, illegitimate ones.

ACERTA must ensure that individuals involved in evaluation and decision-making processes are not influenced by any factor that could compromise their absolute impartiality. The most important factor in this regard is independence: without independence there is no impartiality, and without impartiality, objectivity is seriously compromised.

As a company, we are aware that the direct financial relationship with our clients is, in most cases, an aspect that can affect our independence.

It may seem paradoxical that our role is to evaluate those who hire and pay us to be evaluated. Indeed, this is one of the most difficult aspects for outsiders to understand about our business activity.

In this regard, ACERTA's stance is very clear:

ACERTA's clients deserve our full respect and the most diligent service possible. However:

- None of ACERTA's decisions should be influenced by the financial relationship with clients: **the long-term viability of the company is infinitely more important than the profit from any single assignment.**
- To counteract the potentially harmful effects of the financial relationship with clients, as a general rule, ACERTA does not deliver reports, certificates, or opinions until its fees have been received.
- As a rule, new work is not initiated for clients who are not up to date with payments for previous assignments.
- Exceptions to the above rules must be approved by individuals with sufficient responsibility within the organization and, in any case, communicated to General Management.
- All these rules are included in the contract signed with clients, and ACERTA reserves the right to cancel it if the client fails to fulfill their financial obligations.

a) **Competence:** Those involved in evaluation processes must possess a high level of knowledge of the relevant standards or programs, the sectors in which they operate, and the products, processes, services, systems, or projects they evaluate. Competence is acquired through continuous updating of knowledge, that is, through training. ACERTA must dedicate the necessary resources to ensure that its entire team has access to appropriate training and must require that the expected performance is achieved from it.

b) **Objectivity:** In the context of ACERTA's activities, objectivity is the ability to judge fairly and in accordance with properly substantiated criteria. Incidents or similar situations must be evaluated consistently. Our entire team must adopt common criteria to work with the highest possible objectivity. To achieve this, we must allocate resources to define and improve our evaluation systems, enhance internal communication as much as possible, and ensure that those involved in evaluation and decision-making processes adopt and apply these common criteria in their work.

This Code of Ethics and Conduct is implemented to provide all members of ACERTA with guidelines they must personally respect and to help ensure respect in relation to their individual integrity and their role as members of the organization. It is a document that is mandatory for each and every person working in and for ACERTA.

## 2. PARTIES AFFECTED BY THIS CODE

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The integrity standards described in this document apply to:

- All ACERTA employees, regardless of their type of contract.
- All ACERTA collaborators, whether working exclusively or not.
- All organizations that perform work in collaboration with ACERTA or under the ACERTA brand.

## 3. RESPONSABILITIES

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### 3.1 Preparation and Maintenance of the Document

The ACERTA Code of Ethics and Conduct is drafted and approved by General Management, which also holds responsibility for its ongoing maintenance and updates.

### **3.2 Reporting Integrity Violations**

Anyone may report observed violations. ACERTA personnel are required to promptly and diligently report any situation they believe may constitute a breach of this Code. The reporting procedure is as follows:

- Any individual who identifies an action, whether by a single person or a group, that may constitute a violation of the ACERTA Code of Ethics and Conduct may submit a written complaint to General Management. Reports may be submitted via email, postal mail, or through the form available on the company website.
- If the potential violation involves General Management itself, the report may be submitted directly to the Chair of ACERTA's Impartiality Committee via certified postal mail.

President of ACERTA's Impartiality Committee (Area IDI, ESG or FOOD)  
Avenida de la Osa Mayor, 29. 28023. Madrid

## **4. PERSONNEL PROTECTION CLAUSE**

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By signing this document, the General Management of ACERTA expressly declares that no individual working for or collaborating with the organization shall be penalized for complying with the standards of this Code, for enforcing them, or for providing information regarding potential violations by others—except in cases where information is deliberately biased or submitted with malicious intent.

## **5. RELIABILITY OF INFORMATION**

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All ACERTA personnel and collaborators are committed to reporting accurately and reliably any findings related to potential breaches of this Code. As all reports must be submitted in writing, it is essential that the person documenting the incident ensures the text accurately reflects the situation identified, allowing any third party to assess its significance.

Incident documentation should be as thorough as possible. Without limitation, this may include background information, circumstances in which the issue was detected, individuals involved in its detection, members of the organization directly or indirectly affected, whether the incident occurred once or repeatedly, and the period during which it took place.

## 6. CONFIDENTIALITY OF INFORMATION

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All information obtained during the evaluation processes of organizations seeking certification, validation, or verification, regardless of its source or format, is confidential and may only be used by ACERTA personnel for purposes directly related to their role within the organization. Exceptions to this rule may only occur when:

- a) The information has been previously published by its owner.
- b) Express authorization has been granted by the owner to share it with third parties.
- c) The information is requested in writing by the competent public authority or by a court of law.

All individuals working for ACERTA must sign and adhere to a confidentiality agreement, which remains in effect indefinitely, even after their relationship with the organization has ended.

ACERTA personnel are required to take all necessary measures to protect the confidentiality of the information they access, personally respecting this commitment and ensuring it is respected by others under their responsibility. Appropriate measures may include contractual clauses, signed confidentiality agreements, or any other legally equivalent means.

Everyone must ensure the protection of confidential information by implementing appropriate local security measures, restricting access exclusively to authorized personnel, securing documents in safe areas, and physically protecting sensitive materials. In case of doubt, advice should be sought from the relevant director or from ACERTA's General Management.

ACERTA reserves the right to take legal action in the event of breaches of the confidentiality obligation by its personnel or collaborators, who are aware of the serious harm that such breaches could cause both to ACERTA and to the companies

from which sensitive information is obtained, and who always assume responsibility.

## 7. CONFLICTS OF INTEREST

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A conflict of interest arises when the personal interests of individuals affect or may affect their impartiality in the work performed for ACERTA.

All individuals working at and for ACERTA are obliged to declare any circumstance that could constitute a conflict of interest in their participation in work carried out for ACERTA. This information must be reported to the organization's General Management in writing, preferably by email.

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

The following are examples of circumstances that could give rise to a conflict of impartiality for individuals working at ACERTA:

1. Having or having had, directly or indirectly within the last three years, a family relationship (1) or a close friendship with the partners, administrators, or other individuals who control or manage the organizations evaluated by ACERTA.
2. To have or have had, directly or indirectly within the last three years, a family (1), employment, professional, corporate, or close friendship relationship with partners, directors, or other individuals who control the competing organizations being evaluated by ACERTA.  
(1) Family relationships include direct, first-degree relationships: spouses, domestic partners, parents, children, siblings, uncles, aunts, nephews, nieces, in-laws, stepchildren, and any person living with the employee or collaborator of the ACERTA partner.
3. To have provided advisory services (including in-house training and internal audits) within the last two years to the organization whose products, processes, projects, services, systems, or statements are being evaluated by ACERTA.
4. Having a positive economic interest in the outcome of the evaluation. For example, this circumstance may occur when the evaluator:

- a) Participates or has participated in the design, implementation, development, marketing, or maintenance of the products, processes, services, systems, or statements evaluated by ACERTA, or
  - b) Participates in or has a family or close friendship relationship with a supplier of the organization evaluated by ACERTA.
5. That in the recent past (at least in the last two years) other situations have occurred that could compromise their impartiality. For example:
- a. that they have been recused as evaluators, even while working for another entity.
  - b. that a job application submitted by them, or by their family members or close friends, has been rejected; or
  - c. that they have received attempts at blackmail or bribery directed at them or at family members, friends, etc.

**Note:** ACERTA considers that open training (massively convened and given to any interested party regardless of their origin) and not directed to specific sectors and never to solve problems of specific companies, does not generally transgress the integrity standard.

ACERTA does not permit its staff and collaborators to work for other competing entities, except with prior written consent. It is the responsibility of individuals to declare to ACERTA's General Management any relationship they may have with other conformity assessment bodies.

Likewise, ACERTA members must declare any family or close friendship relationships with individuals working for other certification bodies that compete with ACERTA.

Failure to comply with these obligations will be considered a serious breach of this Code.

### **Specific Clauses for R&D&I Project Evaluators**

In the case of R&D&I project certification, the contract with technical (4D, ET, and EA) and accounting evaluators is non-exclusive for either party, meaning they may collaborate with entities that compete with ACERTA.

However, during the contract's term, the collaborator is obligated to inform ACERTA in writing if they maintain any type of professional or employment agreement with any other certification entity that competes with ACERTA.

Some aspects that R&D&I project evaluators must specifically consider regarding the preservation of impartiality are the following:

- Personnel who, either personally or through their employer, have any relationship with the project to be certified or with the organization submitting the project may not participate in the certification process. In the case of universities, if a Chair, university department, or research group has participated in a project, no member of its staff may participate in the project evaluation.
- Evaluators may not, under any circumstances, maintain contact with the client outside the certification process.
- Evaluators must immediately inform the ACERTA General Management of any attempt at contact, regardless of its purpose, by applicants for R&D&I Project certification (or by intermediary individuals or organizations).
- Failure to comply with the provisions of this specific section will be considered a very serious offense and will entitle ACERTA to initiate any actions it deems appropriate to defend its interests.

### **Specific Clauses for Validators/Verifiers**

Some aspects that evaluators of DNSH validation self-declarations, DNSH verification execution reports, or energy-saving measures must specifically consider regarding the preservation of impartiality are the following:

- It is not a delegated or obligated party of the National Energy Efficiency Obligations System, nor has it ever held this status, nor have any of its shareholders.
- Providing or offering verification services to obligated entities or delegates with whom:
  - either there is a common owner (wholly or majority) of both,
  - or ACERTA is wholly or partially owned by individuals, organizations, or companies that are or have acquired the status of obligated entity or delegate,

- or both belong to a business group or similar entity (regardless of the ownership relationships that link them) that presents itself to the market as a single company or is presented to the market (in advertising, offers, websites, etc.) jointly or under the same brand or corporate image, in order to avoid any perception of bias or any advantage in the joint use of both organizations.
- It does not carry out any type of consulting activities on projects eligible for validation declarations or DNSH justification reports, nor on energy saving actions, nor does it participate in the conception, preparation, or establishment of declarations that will be subject to validation (including participation in the object that gives rise to the declaration), nor does it provide specialized training with specific advice or solutions to clients on the subject or object that supports the preparation of the declaration, nor does it provide consulting or technical advisory services of any kind on the energy saving activities or projects in question, from their conception to their implementation, nor on the preparation of the application file for verification of the energy savings achieved, nor does it carry out the preliminary assessment described in Article 24 of TED/815/2023, of July 18.
- It will not offer or provide consulting, validation, or verification services for the same declaration for the same client; this includes potential clients with whom ACERTA is in the pre-agreement phase.

## **8. INTEGRITY OF SERVICES**

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We must avoid situations in which our integrity could be compromised or questioned. ACERTA personnel are required to address such situations openly and transparently, reporting them to their respective directors or to General Management.

Furthermore, we must provide our services professionally, without yielding pressures intended to deviate us from our procedures and working methods, and certainly without altering the final outcome of our evaluations. Our reports and certificates must accurately reflect the conclusions reached in each case.

## **9. INTEGRITY OF DOCUMENTS AND INFORMATION DISSEMINATED**

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Each ACERTA personnel is personally responsible for the information they provide and for all documents they prepare or approve with their signature. They are obliged to ensure that the information is reliable: clear, complete, and truthful.

## 10. ATTEMPTS OF BRIBERY OR EXTORTION

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ACERTA rejects any actions by third parties, particularly clients, that could compromise its integrity as an organization. This includes, but is not limited to:

- a) Sponsorship of projects.
- b) Cooperative advertising.
- c) Monetary or in-kind donations.
- d) Gifts or presents intended to influence the evaluation. Courtesy items customary in each territory or culture is not considered as such.

ACERTA personnel or collaborators may face situations of attempted extortion or bribery that could endanger their physical or professional integrity.

In cases of extortion, especially when the physical safety of an ACERTA representative may be at risk, the situation will be managed to keep the risk under control. ACERTA will take the appropriate measures once the representative is completely safe.

In cases of attempted bribery that compromise their professional integrity, ACERTA representatives must refuse any concessions from clients and report the situation to General Management, which will assess the significance of the case and determine the appropriate actions."

En caso de situaciones de intento de soborno que comprometan su integridad profesional, los representantes de ACERTA deberán rechazar las concesiones de los clientes y poner la situación en conocimiento de la Dirección General, que evaluará la relevancia del caso y determinará las acciones oportunas.

### **Gifts, Presents, and Courtesies**

ACERTA personnel may only accept gifts (products or attentions, never monetary amounts) from companies undergoing evaluation processes under the following circumstances:

- a) The gift is part of customary courtesy practices in the country or region of the organization that has contracted ACERTA services.
- b) The gift is not intended to influence the evaluator's judgment or the outcome of the evaluation. Courtesy gifts must never be accepted before the evaluation work is completed.
- c) The economic value of the gift is insignificant relative to the cost of the services contracted from ACERTA. As a guideline, the limit for courtesy gifts is set at 1% of the contract value.
- d) For gifts that are difficult to transport, they must never be sent to the personal address of ACERTA personnel. Preferably, such gifts should be declined; if refusing would be impolite, they should be sent to the ACERTA office where the evaluator is assigned.

Outside of these conditions, ACERTA personnel must decline any gifts or attention from clients. Failure to do so constitutes a serious breach of this Code. In case of doubt, the procedure should be clarified with the local ACERTA office director or with General Management.

## **11. RELATIONSHIP WITH CONSULTANTS AND CONSULTING ORGANIZATIONS**

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As a general rule, ACERTA does not provide evaluation services under accredited schemes to organizations that have received external consulting when the relationship with the consulting organization represents an unacceptable threat to the entity's impartiality.

ACERTA must make reasonable efforts to identify which individuals or organizations provide consulting services to entities requesting certification, validation, or verification services under accredited schemes. This information should be collected from the outset of the relationship with the client and, in any case, should be verified or investigated during audits.

Compromising situations must be reported to General Management and recorded for presentation to the Impartiality Committee. All personnel involved in the evaluation of a file are responsible for communicating any indications of a potential conflict of impartiality.

Additionally, as a general rule, ACERTA will not establish a financial relationship with consultants or consulting organizations that refer clients for evaluations under accredited scopes. If compensation for client referrals is necessary, it shall be provided, in kind—for example, by granting access to open training activities, offering multimedia content, or similar non-monetary benefits.

## 12. CONTACT AND CLARIFICATION OF DOUBTS

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Any ACERTA personnel who have questions regarding the understanding or application of the rules set forth in this Code of Conduct may contact the Corporate Quality Management or General Management of the organization.

**General Management:** [m.romero@acerta-cert.es](mailto:m.romero@acerta-cert.es)

**Corporate Quality Management:** [s.sarrate@acerta-cert.es](mailto:s.sarrate@acerta-cert.es)



Fdo.: **Matias Romero Olmedo**  
General Manager

**RECORD FORM FOR VIOLATIONS OF THE CODE OF ETHICS AND CONDUCT**

(To be completed by hand)

Name and Surname:

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Telephone: .....

E-mail: .....

**STATES**

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

**Description of the possible breach (if you need more space, use the back of this sheet).....**

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**People who have detected the possible breach:**

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Place, ..... Month..... Day....., Year.....

Signature: .....

Name: .....

*Handwritten in capital letters*