

TITLE ORGANIZATIONAL AND MANAGEMENT AND CONTROL MODEL IN ACCORDANCE WITH LEGISLATIVE DECREE n. 231 OF JUNE 8, 2001

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NOTE *The present document represents the English version of the document under reference at the specified revision. In case of conflict, the Italian version will prevail. To identify the revised parts reference must be made to the Italian version only.*

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APPROVAL
THE DIRECTIVE COUNCIL

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1. THE ACCREDIA ORGANIZATIONAL AND MANAGEMENT AND CONTROL MODEL

1.1. FUNCTION OF THE ORGANIZATIONAL AND MANAGEMENT AND CONTROL MODEL

This document illustrates the organizational and management and control model adopted by ACCREDIA, the Italian Accreditation Body, recognized by the State on 22 December 2009 as a non-profit association.

The Legislative Decree of 8 June 2001, n. 231, contains the provisions concerning the "Requirements of administrative liability of legal persons, companies and associations also without legal liability".

According to art. 5, paragraph 1, of Legislative Decree n. 231/2001, ACCREDIA can be held liable for crimes committed in its interest or to its advantage:

- by parties in a formal top position, i.e. by persons who hold positions of representation, administration or management of ACCREDIA;
- by parties in a de facto top position, i.e. by people who also de facto exercise, without formal appointment, the management and control of ACCREDIA;
- by parties directly subordinate to top positions, i.e. by persons subject to the management or supervision of a person in a top position.

The scope of this organizational and management and control model is the preparation of a structured and complete system of prevention, deterrence and control, aimed at reducing the risk of committing crimes, through the identification of sensitive activities and the subsequent procedures to follow.

This organizational and management and control model constitutes an element of ACCREDIA's integrated management system, so that the prevention of crimes is ensured through the overall system of procedures and regulations in force, with particular reference to the management system for the prevention of crimes, the management system for information security and data protection, and the occupational health and safety data and management system.

The organizational and management and control model, therefore, is composed of:

- this model (MOG) which contains the general criteria of the system adopted by ACCREDIA for preventing crimes;
- the procedural regulations of the Compliance Body, adopted independently by the Compliance Body;
- the updated list of crimes, which is attached to the MOG at each update to ensure that it refers to all the crimes taken into consideration by current legislation;
- the Code of Ethics and Conduct, which contains the general principles of conduct, in line with the MOG;
- the three-year transparency and anti-corruption plan, which is updated every three years under the supervision of the Compliance Body, as part of the tasks assigned to it by ACCREDIA's management for the voluntary implementation of the anti-corruption legal requirements;

- the management system for information security and data protection adopted by ACCREDIA in compliance with the European Privacy Regulation / GDPR and entrusted to the assistance and supervision of the DPO;
- the occupational health and safety management system defined in compliance with art. 30 of Legislative Decree 81/08;
- the risk analysis documents, divided by topic and connected to the list of crimes contained in Decree 231.
- all the procedures and regulations of the management system for the prevention of crimes, in accordance with the relative list developed and updated by ACCREDIA.

The principles contained in ACCREDIA's management system for the prevention of crimes must lead to making the potential perpetrator aware of committing an offence, an act which is disapproved and contrary to the interests of ACCREDIA, even when it could apparently gain an advantage from it. Moreover, thanks to constant monitoring of the activity, they must enable ACCREDIA to prevent or react promptly regarding any criminal act.

1.2. GENERAL PRINCIPLES OF ACCREDIA'S ORGANIZATIONAL AND MANAGEMENT AND CONTROL MODEL

ACCREDIA's MOG is based on a series of general principles, which must be placed at the basis of the behaviour of all employees and which are then operationally enforced by the Code of Ethics and Conduct and by the various procedures of ACCREDIA's management system for the prevention of crimes.

As indicated by the Guideline of February 2019 adopted by the most authoritative professional associations, these principles constitute the fundamental principles of the corporate governance of ACCREDIA.

The Compliance Body, in its supervision, ensures the central importance of the verification of knowledge, understanding and compliance with the following principles:

- **LEGALITY:** ensure, as a prerequisite of the organization's MOG, that the mandatory rules are known and observed, especially with reference to those that can directly refer to the activities most exposed to the risk of committing crimes;
- **FIDELITY:** ensure that the behaviour of the people who work on behalf of ACCREDIA (managers of all levels) are oriented towards the interests of ACCREDIA and not towards the pursuit of personal interests in conflict with collective ones;
- **TRANSPARENCY:** ensure that the rules and procedures are communicated clearly and correctly to all internal and external parties;
- **SPECIFICITY:** ensure that the provisions contained in the MOG and in the documents referred to by it are sufficiently detailed, in such a way as to guarantee, especially for higher-risk activities, that the person who acts within ACCREDIA is tied to a path defined by ACCREDIA and such as to reduce the risk of fraudulent or incorrect behaviour;
- **EFFECTIVE APPLICATION:** ensure that the rules and procedures in force within ACCREDIA are designed in such a way that they can effectively be applied at ACCREDIA's various levels;

- **SHARING:** ensure that the rules and procedures are defined and applied involving all levels of ACCREDIA;
- **COMPETENCE:** ensure that the people who work on behalf of ACCREDIA are in possession of the requisites established by the law or by ACCREDIA's internal rules and that they are subject to initial and continuous training both with respect to the laws that concern their activity and ACCREDIA's internal rules and procedures;
- **EFFECTIVENESS:** ensure that the provisions of the documents making up the MOG are effectively applied;
- **DISCIPLINE:** ensure that the breach of the rules by ACCREDIA's employees is sanctioned impartially, in compliance with the law and in such a way as to be effectively deterrent;
- **DYNAMISM:** ensure that the rules and procedures are continuously reviewed and updated whenever there is an obligation, need or possibility;
- **UNITY:** ensure that the organization's MOG is a harmonious and unified set of principles, rules, procedures and controls and that the various management systems are integrated in such a way as to form a single organizational system also aimed at preventing crimes;
- **TRACEABILITY:** ensure that the most significant activities carried out by ACCREDIA are supported by adequate evidence, which can be used as proof of the correctness of the behaviour of the employees, both in cases of any dispute and with respect to the internal control system;
- **COORDINATION:** ensure that ACCREDIA's various departments and personnel adopt common criteria of organization and conduct in activities related to the risk of crimes.

1.3. PRINCIPLES OF THE DISCIPLINARY SYSTEM

The disciplinary system identifies the sanctions provided for by ACCREDIA in cases of unlawful conduct by its personnel.

The conduct may be unlawful with respect to a mandatory provision (e.g. law or collective agreement), a contractual provision (e.g. contracts with suppliers and collaborators) or an ACCREDIA internal provision (e.g. procedure, regulation, decision of a senior staff member...).

The application of the system of sanctions will be activated regardless of the conduct and outcome of the criminal proceedings, perhaps initiated by the judicial authority, in cases where the behaviour to be analysed also constitutes a crime.

The violation by the employees of the individual rules of conduct referred to in this MOG constitutes a disciplinary infringement according to art. 7 of the workers' statute.

The disciplinary measures that can be imposed on employees, in compliance with the procedures established by law, are those established by the national labour contract applied, in proportion to the seriousness of the offence. The sanction of dismissal for just cause may also be applied, in accordance with art. 2119 of the civil code.

Any breach of the MOG rules applicable to non-employee collaborators is sanctioned according to the legal and contractual rules that govern the respective relationships.

In cases of any breaches involving disciplinary measures, the Compliance Body does not have the power to directly impose sanctions on ACCREDIA's personnel, and the formal adoption of the measures is the responsibility of ACCREDIA's legal representative or the person delegated by ACCREDIA. In cases

of refusal by them to comply with the disciplinary requirements of the Compliance Body, it is up to the latter, in its unquestionable autonomy and independence, to evaluate the consequences.

The Compliance Body must be informed immediately in the event of the initiation of disciplinary proceedings against an ACCREDIA employee.

With respect to the type of sanction applicable, ACCREDIA's disciplinary system is based on the fundamental criterion according to which breaches of unacceptable gravity must be sanctioned with the termination of the relationship with ACCREDIA, based on the type of contract in question.

Breaches of minor gravity will instead be compatible with the continuation of the relationship, but may give rise, always in compliance with the reference rules for the various types of contract, to conservative sanctions (e.g. written warning, fine, suspension, verbal warning, etc.).

In the event of recurrence, also these breaches may lead to the interruption of the relationship with ACCREDIA.

In the event of suspicions relating to the behaviour of ACCREDIA's employees which have not yet been ascertained, the ACCREDIA management, again in agreement with the Compliance Body, will have to evaluate:

- a) cautionary suspension of the service;
- b) temporary appointment to other tasks;
- c) the possibility (or obligation) to report the case to the juridical authorities.

The regulations for employees and managers specifically identify the conduct that can be sanctioned and the criteria for the imposition of sanctions, in compliance with the principles defined in this paragraph of the Model.

1.4. ADOPTION OF THE ACCREDIA ORGANIZATIONAL AND MANAGEMENT AND CONTROL MODEL

ACCREDIA decided, when it was established, to create an Organizational and Management and Control Model, having it approved by the Directive Council and to proceed with the establishment of the Compliance Body.

The Organizational and Management and Control Model is, by law, an "act issued by the executive body", so that subsequent amendments of a substantial nature are left to the competence of the Directive Council; "substantial" meaning those changes that become necessary following the evolution of the reference legislation or that imply a change in the rules and behavioural principles contained in this model, in the powers and duties of the Compliance Body and in the sanctions system.

The other modifications, different from the substantial ones, may be made by the General Director, communicated to the Directive Council at the first due meeting and approved by the latter or, if necessary, added to or modified. The pending ratification does not mean that the modifications adopted in the meantime are not effective.

The analysis of ACCREDIA's reality, carried out in order to define the relevant risk areas for it, has made it possible to identify all the "sensitive processes" (i.e. the activities within which there is a risk of committing crimes), which are duly identified for each crime in the risk analysis document.

2. ACCREDIA's SET-UP

ACCREDIA's entire organizational structure is fully described in the Statute and in the General Regulation for the Application of the Statute, as well as in its Management Manual and in the job descriptions for each type of employee. Apart from what is identified in these documents, there are no other persons operating within ACCREDIA. Any notarial powers of attorney or proxies must always be issued in a traceable form and promptly communicated to the Compliance Body, also through the Compliance Officer.

To ensure a better application of the Legislative Decree 231/2001 and of this Model, within ACCREDIA the position of the Compliance Officer is also identified, having the task of assisting the employees, collaborators, the management and the Directive Council, respecting the legal and internal requirements, as well as in compliance with market and ethical requirements.

The detailed job description is also prepared for the Compliance Officer.

The Compliance Officer reports directly to the General Director, and is an effective member of the Compliance Body, but without the right to vote.

3. THE COMPLIANCE BODY

3.1. THE ESTABLISHMENT OF THE COMPLIANCE BODY

Art. 6 Legislative Decree no. 231/2001, in reconnecting ACCREDIA's exemption from liability to the adoption and effective implementation of an Organizational and Management and Control Model suitable for preventing the perpetration of the crimes according to the law, provided for the establishment of an internal Compliance Body, which is specifically assigned the task of supervising:

- 1) compliance with ACCREDIA's Organizational and Management and Control Model by the Directors, the members of the corporate bodies, the managers, the employees, the collaborators, the contractors and suppliers of works and services;
- 2) the effectiveness and adequacy of this model concerning ACCREDIA's structure and the effective ability to prevent crimes;
- 3) the possibility to update this Model, when there is a need to adapt it with regard to changed legislative, regulatory or statutory conditions, involving for this purpose the competent bodies.

The tasks assigned to the Compliance Body require that it possesses autonomous powers of initiative, information and control, as follows:

- 1) the unquestionability of the choices of the Compliance Body, in order not to undermine its autonomy;
- 2) the independent position of the members of the Compliance Body, a position to be reserved for persons of absolute reliability due to their recognized personal abilities;
- 3) the position of the Compliance Body as part of ACCREDIA's structure, given its specific tasks.

In the light of the above, the Compliance Body consists of three members designated by the Directive Council, one of whom acts as president, remaining in office until their natural expiry (3 years) or revocation.

The person with functions of Compliance Officer in ACCREDIA also participates to all effects in the activities of the Compliance Body, but without the right to vote.

The Compliance Body, based on the requirement of autonomy and independence established by Legislative Decree n. 231/2001, responds in the performance of its function only to the Directive Council.

The activity of the Compliance Body is governed by an internal procedural regulation, adopted by the Compliance Body and approved by the Directive Council.

3.2. FUNCTIONS AND POWERS OF THE COMPLIANCE BODY

The Compliance Body:

- 1) relating to processes at risk of committing offences, has access to the archives of the relevant departments and the IT support procedures in order to check, by sampling, compliance with the defined organizational procedures;
- 2) receives information flows from the individual staff and corporate bodies (including the Board of Statutory Auditors in the manner established by the same Board), regarding some specific situations at risk of commission of a crime according to Legislative Decree 231/2001; where anomalous situations emerge from the checks carried out, the Compliance Body is activated with specific inspection activities on the persons involved;
- 3) conducts analyses of ACCREDIA activities for the purpose of updating the mapping of activities potentially affected by crimes, also promoting the flanking of ACCREDIA assessors during assessments, for the single departments;
- 4) gathers, processes and stores relevant information with regard to compliance with the Organizational Model, updating the list of information that must be transmitted or kept at its disposal;
- 5) periodically verifies, with the support of the other competent staff, the system of proxies, and, where necessary, proxies, in force and their consistency with all the internal documents for conferring proxies, recommending any changes if the management does not correspond to the powers of representation conferred on the delegated person or if there are other anomalies;
- 6) coordinates with the managers for the definition of training programs for personnel and on the content of periodic communications to be sent to employees, aimed at providing them with the necessary awareness and basic knowledge of the Legislative Decree n. 231/2001;
- 7) performs the task of verifying compliance with the transparency and anti-corruption measures defined in the three-year Transparency and Anti-corruption Plan adopted by ACCREDIA on a voluntary basis.

In order to allow the independent performance of its activities, the following prerogatives are given to ACCREDIA's Compliance Body:

- 1) the choices of the Compliance Body are unquestionable by any of ACCREDIA's bodies, offices or staff member;
- 2) the members of the Compliance Body must be absolutely reliable people, based on their recognized personal abilities;
- 3) the Compliance Body belongs to ACCREDIA's structure, given its specificity and the accumulation of tasks assigned to it, in a staff position with respect to top management and as such must be represented to the personnel and in ACCREDIA's documents;
- 4) the Compliance Body has an adequate budget made available by ACCREDIA's management, for a sum agreed annually;
- 5) the Compliance Body may resort to external consultancy, within the limit of the budget made available (or beyond this budget, for adequately demonstrated reasons);
- 6) the Compliance Body adopts its regulation of procedures and subsequent revisions;
- 7) each member remains in office for the term established at the time of appointment (three years) and can only be revoked for just cause;
- 8) one of the members of the Compliance Body performs the duties of Chair of the Compliance Body, with the task of chairing meetings, representing the Compliance Body both internally and externally and performing other functions, including formal and documental ones, defined in the Compliance Body Regulation;
- 9) ACCREDIA provides the Compliance Body with all the tools and resources necessary to ensure the effectiveness of its tasks;
- 10) the Compliance Body, upon request of the President, may make use of ACCREIA's administrative staff;
- 11) the Compliance Body conducts its activities (meetings, on-site visits, document reviews, training courses ...) with the frequency indicated in the Regulation and established in the periodic planning of activities;
- 12) the Compliance Body conducts inspections by applying the standard UNI EN ISO 19011 as a guideline for audits;
- 13) the Compliance Body contains at least one external professional with legal qualifications;
- 14) the individual activities of the Compliance Body (e.g. audits, examination of documents, personnel training) can be entrusted to expert persons who are not members of the Compliance Body, if considered appropriate by the Compliance Body itself, also using the budget indicated above.

3.3. REPORTING ACTIVITIES

Reporting activities of the Compliance Body with regard to the implementation of the Organizational and Management and Control Model and the detection of any critical issues, develops along three lines:

- 1) the first, on an ongoing basis, directly to the General Director and the Department Directors, also through their participation as observers in the meetings of the Compliance Body;
- 2) the second, on a periodic basis, through the sending of all the minutes of the meetings of the Compliance Body to the following persons:
 - a. President;

- b. General Director;
 - c. Department Director;
 - d. Department Vice Director;
 - e. Legal Office;
 - f. Board of Arbitrators (only the President);
 - g. Any other recipients may be identified by the Compliance Body when necessary;
- 3) the third, annually, regarding the Directive Council, for which the Compliance Body prepares a written report on the activities carried out during the year, on the controls and assessments performed, as well as on any updating of the mapping of sensitive activities to the crimes commission, attaching a plan of the activities foreseen for the following year.

If the ACCREDIA's corporate bodies consider it appropriate to access the documents of the Compliance Body, they will request it from the General Director, who will evaluate the methods, times and forms of any access.

3.4. INFORMATION OBLIGATIONS

The Compliance Body must be informed, through specific written reports, by the members of the corporate bodies, managers, employees, consultants, other collaborators, relevant suppliers, actions or omissions that could lead to liability according to Legislative Decree n. 231/2001.

The following general provisions apply in this regard:

- 1) the directors and members of the corporate bodies have the duty to transmit directly to the Compliance Body, or indirectly through the General Director, any reports relating to the commission, or the reasonable possibility of commission of crimes;
- 2) employees and collaborators who intend to report a breach (or alleged breach) of the Organizational and Management and Control Model, must contact the direct superior of the Department, where applicable, or the Director/Vice Director of the Department. However, if the report does not have any consequences or the employee/collaborator has objective reasons not to contact his/her direct superior/department Director/Vice Director regarding presentation of the case, he or she may communicate in writing directly to the Compliance Body;
- 3) any external party, with regard to the activities carried out for or on behalf of ACCREDIA, can make reports in writing directly to the Compliance Body. The management has the task of ensuring adequate communication as well as the possibility of making reports directly to the Compliance Body, communicating it on the website;
- 4) the Compliance Body also has the role of recipient of the reports formulated in the context of whistleblowing, according to the relative procedure adopted by ACCREDIA.

Persons who report in good faith must be protected against any form of retaliation, discrimination or penalisation; in all cases, the anonymity of the whistleblower's identity will be ensured, without affecting the legal obligations and the protection of the rights of ACCREDIA and of persons accused erroneously or in bad faith.

The Compliance Body evaluates the reports received, contacting directly, if necessary, the reporting party.

In cases of reports that ACCREDIA considers well founded, it will request, in writing, the adoption of the appropriate measures from the ACCREDIA personnel with the relevant competence, on the basis of the law, the statutory documents or other applicable mandatory or internal regulations. If the reports are considered unfounded, evidence of this must in any case be given in the report of the Compliance Body, also with regard to any communication to the person who makes the comment of the reasons for the unfoundedness.

3.5. VERIFICATIONS OF THE ADEQUACY OF THE ORGANIZATIONAL MODEL

Compliance Audit

The Compliance Body, in addition to constant monitoring of the adequacy and effectiveness of the Organizational and Management and Control Model, i.e. verifying the consistency between the behaviour of the recipients and the model itself, periodically carries out specific checks both on the systematic application by ACCREDIA personnel, and on the real capacity of the Model to prevent crimes, relating, where necessary, with third parties (auditors) with adequate characteristics of professionalism and independence. The Compliance Auditor qualification requirements will be defined for each audit by the Compliance Body.

This activity will take the form, from time to time, of assessments performed on the basis of reports deriving from a specific internal auditing process, and also on the assessment of documents acquired independently or any reports received from internal staff or from third parties.

As part of its powers, the Compliance Body will agree on the audit plan with the ACCREDIA's management and the auditor, as part of the annual audit plan or in addition to it.

The appointment of the auditor who will work on behalf of the Compliance Body may take place on the indication of the ACCREDIA management. The auditor in charge will present to the Compliance Body a proposal for an audit report, which the Compliance Body can approve, making it official, or modify it. In all cases, the auditor must provide evidence to the Body of the documents analysed, of the persons interviewed and of the observed activities. The activities of the Compliance Audit, which will follow the criterion of sampling, and will in all cases have to guarantee the control of all the sectors involved in the accreditation processes. Any checklist compiled by the auditor during the audit must be sent in copy to the Compliance Officer and archived among the documents of the Compliance Body.

The audit documentation is available to the Directive Council, and in all cases it is updated in the annual report on the activities carried out.

Complaints

The Compliance Officer is periodically informed of all reports and complaints made to ACCREDIA and documented in the appropriate management procedures, then only the reports that fall within the scope of interest of the Compliance Body, are submitted to the Compliance Body.

In all cases, the President of the Compliance Body periodically carries out verifications on all complaints and reports related to the management system of the three ACCREDIA Departments.