

Code of Ethics

**INTERVITA ONLUS [NPO]**

**ASSOCIATION**

**Updated by the Resolution of Intervita's Executive Board  
of 17 December 2009**

**Intervita  
[www.intervita.it](http://www.intervita.it)**

**CONTENTS**

1. DEFINITIONS.....	3
2. GENERAL PRINCIPLES.....	3
2.1 Vision.....	3
2.2 Mission.....	3
2.3 Purposes of the Code of Ethics.....	3
2.4 Values and Principles.....	3
2.5 Addressees.....	5
2.6 Intervita’s commitment.....	5
2.7 Employees’ commitment and relationships with third parties.....	5
2.7.1 <i>Employees’ commitment</i> .....	5
2.7.2 <i>Third parties’ commitment</i> .....	5
2.8 Distributing the Code.....	6
3. ETHICAL PRINCIPLES GOVERNING RELATIONSHIPS WITH THIRD PARTIES.....	6
3.1 Relationships with the Persons Concerned.....	6
3.2 Relationships with Suppliers.....	7
3.3 Relationships with collaborators and external consultants.....	7
3.4 Relationships with lenders and donors.....	8
3.5 Communication.....	8
4. HUMAN RESOURCES.....	9
4.1 Foreword.....	9
4.2 Duties of collaborators.....	9
4.3 Behavioural criteria.....	9
5 INSTITUTIONAL RELATIONSHIPS.....	11
6. PROHIBITION OF CRIMINAL CONDUCT THAT MAY INVOLVE INTERVITA IN CRIMINAL PROCEEDINGS.....	11
6.1 Prohibition of crimes against the property of Public Departments and Agencies .....	11
6.2 Prohibition of crimes against the impartiality of Public Departments and Agencies.....	12
6.3 Prohibition of corporate crimes.....	12
6.4 Culpable homicide and serious or very serious injuries committed by infringing accident-prevention laws and laws on the protection of workers’ hygiene and health.....	14
6.5 Prohibition of counterfeiting money.....	14
6.6 Prohibition of terrorist crimes and female genital mutilation .....	14
6.7 Prohibition of crimes against personal freedom.....	15
6.8 Prohibition of market abuse.....	15
6.9 Prohibition of cross-border crimes.....	15
6.10 Prohibition of false representations.....	15
6.11 Prohibition of money laundering.....	15
6.12 Prohibition of computer crimes.....	16
6.13 Prohibition of criminal associations.....	16
6.14 Prohibition of crimes against industry and trade and copyright infringement.....	16
7. ENFORCEMENT AND CONTROL OF THE CODE OF ETHICS.....	16
7.1 Setting up the Surveillance Body.....	16
7.2 Distributing the Code.....	17
7.3 Reports.....	17
7.4 Infringements of the Code.....	17
8. ENTRY INTO FORCE.....	17

## 1. DEFINITIONS

- **Addressees:** a) all the employees of the Association, regardless of their role and position; b) any person, other than an employee, who collaborates with the Association, including practitioners performing their activity on its behalf and in its interests; c) any person who, when dealing with the Association (including on an institutional basis), refers to this Code; d) lenders, donors and, in general, anyone who, with his/her contributions, supports Intervita.
- **Persons concerned:** people whom Intervita performs its institutional activity for, in particular children and their families benefiting from Intervita's social, assistance and health services.
- **Third parties:** people who deal with the Association on a contractual or, in any event, on-going basis, including (but not limited to) service providers, suppliers, people having relationships (including institutional relationships) with the Association.
- **Corporate regulations:** documents governing the Association's activity.
- **Process:** a set of linked or interacting activities that turn incoming elements into outgoing elements.
- **Activities:** a set of organized and targeted actions.

## 2. GENERAL PRINCIPLES

### 2.1 Vision

Intervita

### 2.2 Mission

Intervita is an NGO that helps improving the living conditions of vulnerable populations in the north and south of the world.

Intervita supports local children and local communities in the fight against poverty and inequality, for a sustainable development.

### 2.3 Purposes of the Code of Ethics

This Code of Ethics (hereinafter "Code") defines Intervita's key ethical values, which the main behavioural principles are to be referred to in the scope of the Association's processes and activities.

This Code is aimed at providing general, ethical-behavioural guidelines for the performance of the Association's activities, and to prevent crimes under Leg. Decree no. 231/2001, within the ambit of the "Organization, Management and Control Model" adopted under art. 6 of Leg. Decree no. 231/01 which Intervita undertakes to apply, strengthen and develop on an on-going basis and which this Code is an essential part of.

Besides, the enforcement of and respect for these principles are included in the more general duties of collaboration, propriety, due care and loyalty implied in the kind of services performed, which everyone must abide by in providing services to the Association.

### 2.4 Values and Principles

## Code of Ethics

- The key values underpinning Intervita's activity are<sup>1</sup>: **Protection of the rights of the child**, based on the International Convention on the Rights of the Child (1989) and on the Italian law against child prostitution (2006); **the protection of human rights and dignity**, as under the UN Universal Declaration of Human Rights of 10 December 1948;
- **Repudiation of violence against women and sexual exploitation of children**, based on the UN Declaration on the Elimination of Violence against Women (1993), which lists the traditional and modern practices of (sexual or other) exploitation of women and girls;
- **Repudiation of child labour**, based on the International Labour Organization Convention of 1973 which sets the minimum age for admission to employment (no less than 15 years) and the 1999 Convention (being ratified by Italy) which defines the guidelines for the prevention and elimination of the worst forms of child labour;
- **Repudiation of war**: Intervita promotes the full enforcement of and respect for art. 11 of the Italian Constitution: "Italy rejects war as an instrument of aggression against the freedom of other peoples and as a means for settling international disputes: on equal conditions it agrees to limit its sovereignty in order to ensure a system that guarantees peace and justice among Nations; it promotes and encourages international organizations having such ends in view";
- **Interculturality and respect for cultures and customs**: Intervita fully respects local culture, encouraging an intercultural dialogue;
- **Autonomy and Independence**: consistently with its values, Intervita is fully independent of private interests and acts autonomously from governmental policies;
- **Liasons**: Intervita liases with national and international institutions to contribute to cooperation policies, according to the values listed hereunder;
- **Partnership and sustainability**: in its local actions, Intervita promotes stable partnerships and involves local communities, so as to reach the expected results on a long-lasting basis;
- **Social promotion**: Intervita always strives to increase public awareness in the North, so as to change the public view and the policies in favour of solidarity and international cooperation;
- **Professional quality**: Intervita acts professionally and responsibly, with a view to guarantee utmost effectiveness, meeting the real needs of those who – directly or indirectly – benefit from Intervita's services;
- **Transparency and donors' rights**: Intervita guarantees transparent management and information, both to its donors and partners, being aware of the need to account for its actions, both financially and in terms of efficacy, and views the donor's contribution as essential to reach its planned objectives;
- **Propriety and loyalty**: Intervita acts properly and loyally in all the activities offered thereby, paying special attention to its collaborators;

---

<sup>1</sup> Intervita has adhered to the Charter of principles drafted by the permanent Forum for distance support and shared by other 43 organizations working in the field (<http://www.forumsad.it/cartaprin.htm>).

- **Environmental protection:** Intervita strives to strike a balance between social and economic development and environmental protection, this being the sole option to reduce the causes of poverty on a permanent basis.

## **2.5 Addressees**

The principles of this Code apply to:

- a) all the employees of the Association, regardless of their role and position;
- b) any person, other than an employee, who collaborates with the Association, including practitioners performing their activity on its behalf and in its interests;
- c) any person who, when dealing with the Association (including on an institutional basis), refers to this Code;
- d) lenders, donors and, in general, anyone who, with his/her contributions, supports Intervita.

## **2.6 Intervita's commitment**

In respect of all those who are affected by the application of this Code, Intervita undertakes:

- to ensure its prompt distribution, making it available to everyone and providing suitable training;
- to guarantee that the addressees of the Code are given prompt notice of any updates or changes thereto;
- to give information on the interpretation and enforcement of the Code;
- to follow suitable procedures for the reporting, assessment and treatment of eventual infringements;
- to make sure that anyone reporting any infringement of the Code is not subject to retaliation;
- to check periodically that the Code is respected and complied with.

## **2.7 Employees' commitment and relationships with third parties**

All the Addressees undertake:

- to act in compliance with the Code;
- to report any infringement of the Code to the Surveillance Body as soon as s/he becomes aware thereof;
- to cooperate for the definition of and respect for any internal process laid down for the purpose of enforcing the Code.

### **2.7.1 Employees' commitment**

All employees are required to know, to be fully aware of and to suit their activities to the principles and directives of this Code and to refrain from any conduct that does not comply with such principles; they are also required to collaborate to ascertain any infringements and to give information that can help identifying any infringers. Employees can and must refer to their direct superior and/or the Management and/or the Surveillance Body for any information on the interpretation and application of the principles and directives of this Code, and for any doubts as to the propriety and compliance of any conduct with the Code and/or its driving principles.

This Code is an integral part of their labour relationship and is the core of the fiduciary link between them and the Association.

### **2.7.2 Third parties' commitment**

“Third parties” are people who deal with the Association on a contractual or, in any event, on-going basis, including (but not limited to) service providers, suppliers, people having relationships (including institutional relationships) with the Association.

Intervita and any person acting on its behalf are required to inform third parties of the existence and specific contents of the Code, asking them to comply with its principles.

## 2.8 Distributing the Code

Intervita and, in particular, its Management, shall make sure that the principles of this Code are distributed both within their organization and to suppliers, collaborators, consultants, partners and other subjects dealing with the Association (including on an institutional basis), for any matters pertaining thereto, so that any conduct is in line with the principles and objectives of the Code itself. The Code is distributed on the Website [www.intervita.it](http://www.intervita.it) where it may be freely downloaded, and it is reviewed by the Management through the Surveillance Body. The revision takes into account the contributions of its Addressees as well as any legislative changes, consolidated (international and national) practices and the experience acquired in enforcing the Code itself. Any changes to the Code, introduced pursuant to its revision, are published and distributed as specified above.

## 3. ETHICAL PRINCIPLES GOVERNING RELATIONSHIPS WITH THIRD PARTIES

Intervita pursues the activities that involve third parties in accordance with the ethical principles of this Code, which its collaborators are required to abide by, and asks third parties to behave accordingly in all circumstances.

In particular, when dealing with third parties, the Association's collaborators must avoid any conduct that may mislead the latter, even fraudulently, and that is aimed at gaining personal advantages even where these are not in contrast with Intervita's goals.

### 3.1. Relationships with the Persons Concerned

Intervita's relationship with the children, their families and, in general, with the local community they are a part of draws inspiration from the principles of the International Convention on the Rights of the Child (1989) and of the Italian law on child prostitution (1998). For the sake of brevity, here are the **four key principles** of the Convention:

#### **Non-discrimination**

According to **art. 2**, the States Parties must ensure the rights set in the Convention to all children, irrespective of the children's or their parents' race, colour, sex, language, religion, opinion.

#### **Devotion to the best interests of the child**

According to **art. 3**, in all actions concerning children, whether undertaken by public or private social welfare institutions, courts of law, administrative authorities or legislative bodies, the best interests of the child shall be a **prime consideration**.

#### **The right to life, survival and development**

According to **art. 6**, States Parties **recognize** that every child has the inherent right to life, and **must** ensure to the maximum extent possible the survival and development of the child.

#### **Respect for the views of the child**

According to **art. 12**, the child must be provided the opportunity to be heard in any proceedings affecting him/her, especially judicial proceedings. This principle implies the **duty**, for adults, to listen to the child who is capable of forming his/her views and to **give due weight** to his/her opinions. However, this does not mean that children can tell their parents what to do. The Convention relates the need to listen to the child to **the latter's maturity** and understanding in accordance with his/her age.

Moreover, by endorsing the guiding principles of the **Italian law against child prostitution (2006)**, Intervita supports the protection of children against any kind of sexual exploitation and violence, safeguarding their physical, psychological, spiritual, moral and social growth.

### **3.2 Relationships with suppliers**

The supply process must satisfy two essential criteria:

- the search for the best option that ensures the utmost benefit to the Association;
- equal opportunities to every supplier.

The Association's supply processes are grounded on pre-contractual and contractual conduct based on mutual and fundamental loyalty, transparency and collaboration.

In particular, Intervita's Management and the collaborators in charge of such processes are required:

- not to deny any eligible supplier the chance of competing for contractual assignments, following objective and ascertainable criteria when choosing the range of candidates;
- to apply, when required, a rigorous and documented tender process;
- in respect of any other negotiation, to ensure adequate competition in line with the principles laid down by public procedures.

In any event, should the supplier, when serving the Association, act not in line with the general principles of this Code, the Association may take suitable measures and may even deny him/her further opportunities of collaboration.

### **3.3 Relationships with collaborators and external consultants**

In the relationship with its own collaborators, Intervita undertakes:

- to select its collaborators without discrimination and following transparent procedures;
- to provide adequate support and training, according to the professional needs of its collaborators;
- to openly communicate the medium/long-term programmes and objectives of the organization;
- to encourage its collaborators' participation and involvement in managing the organization and its programmes, acknowledging their crucial role for Intervita's growth;
- to select people that share Intervita's spirit and mission and whose skills, professional qualities and features are suited to their role, without any discrimination.

In order to guarantee the attainment of its objectives and mission, Intervita requires its collaborators:

- to perform their assignments in line with Intervita's procedures, its regulations and this Code of Ethics;
- to acknowledge that any documents produced in performing their job are held exclusively by Intervita;
- to be collaborative, although according to their contractual rights and obligations, and to suit themselves to Intervita's operating needs;
- to act with integrity and propriety when using the resources and property of the organization.

In particular, the collaborators working abroad are required:

- to perform their assignments in strict compliance with local laws, culture and customs;
- to suitably represent Intervita in the country they work in, before beneficiaries, partners, local and international institutions;
- to take active part in promoting the organization and its activities.

As regards external consultants, Intervita intends:

- to carefully evaluate the opportunity of relying on external consultants;
- to choose only consultants with suitable skills and reputation, following rotation criteria in assigning professional tasks;

## Code of Ethics

- to have external consultants guarantee the most convenient performance/quality/cost/time relationship on an on-going basis;
- to act in compliance with the laws and regulations in force;
- to ask its external consultants, according to their contractual specificity, to comply with the principles of this Code, as listed for the employees, and to include in their contract the express obligation to abide by them;
- to report promptly to the Surveillance Body any conduct of its collaborators/external consultants that is against the ethical principles of this Code.

### 3.4 Relationships with lenders and donors

Intervita undertakes:

- to guarantee suitable information on its activities to all stakeholders (lenders, donors, supporters, partners), in compliance with the law on privacy;
- to provide accurate information regarding the purpose and goals of its projects, guaranteeing, first of all, the respect for everyone's dignity;
- to be aware of and to be responsible for all fundraising and communication actions, even where assigned to or performed by third parties;

Without prejudice to its obligation to account for public and private funding, according to the law in force, Intervita also undertakes:

- to keep suitable and transparent records in compliance with the law in force and any relevant certifications;
- to fight against and eliminate all forms of corruption and illegitimate favours within the Association and/or by external subjects dealing with the Association;
- to keep its Financial Statements or yearly accounts available at its registered office and to make them public according to the law in force;
- to inform its supporters of the actual funds allocated to the beneficiaries of distance support and of the funds retained by the Association to cover its management costs, as a guarantee of the proper use of funds and as information on its activities;
- to employ, on a priority basis, and to strengthen the professional value of local human resources, without discrimination, in compliance with the labour laws in force in the country where they work, guaranteeing compliance with international laws on labour protection;
- to respect the rights and protect the safety of its collaborators and volunteers working abroad and in Italy;
- to use suitably motivated and skilled staff, according to the tasks and purposes of their activities;
- to avoid any kind of discrimination *vis à vis* its collaborators, employees and volunteers.

### 3.5 Communication

As regards communication processes, Intervita undertakes:

- to guarantee the proper use of children's images and of sensitive information, using them only for statutory purposes;
- to communicate and promote objective knowledge and information about the reality of the countries where it offers its services, both in its communication activities and in its awareness-raising or fundraising campaigns, without any discrimination based on sex, race, religion, and without distorting any information and images gathered thereby for the purposes of its activities;
- to be available to discuss its policies and methods of intervention, both in respect of its structure and other associations;

- to guarantee suitable communication with its members, supporters, collaborators and volunteers, communicating strategies, programmes and any information that is useful for the effective participation and development of the Association's life.

## **4. HUMAN RESOURCES**

### **4.1 Foreword**

Human resources are the crucial and irreplaceable element of any non-governmental organization and represent, for Intervita too, the main success factor, both in general, institutional terms and in special, more strictly organizational terms. All employees must be aware of the laws that govern their activities and of the ensuing conduct required, as well as of their rights and of the opportunities for growth, though also of the duties and obligations implied in their working relationship. In particular, employees are entitled:

- to perform the activities related to their qualification, although they may be asked to perform other tasks, taking into account the Association's practical needs and in compliance with the law and with national collective labour agreements;
- to the economic and legislative treatment laid down in the law and in collective, association and individual labour agreements;
- to safety and health protection in the workplace, which must be according to the law in force on safety and hygiene;
- to legal advice where expressly provided by collective and individual agreements.

The Association guarantees equal opportunities to its employees, based on their merit and in compliance with the principle of equality, and allows all employees to develop their abilities, capacities and skills, providing for training programmes and/or updating courses.

Lastly, the Association intends to promote programmes to raise its employees' awareness, especially in respect of confidentiality and data safety obligations.

### **4.2 Duties of collaborators**

Employees are assigned specific duties according to the applicable collective, association or individual labour agreement, the Italian Civil Code and the law.

The collaborator must act loyally and conscientiously for the purpose of complying with such obligations, behaving as laid down in this Code when performing his/her services. In particular, every collaborator:

- a) must know and abide by the laws in force, the processes, procedures and guidelines of the Association and the principles of this Code;
- b) must follow the Management's orders and instructions;
- c) must comply with all obligations for safety and health protection at work;
- d) must suitably collaborate with his/her colleagues, managers and/or superiors, reporting any information and behaving in such a way as to guarantee utmost efficiency in performing the tasks assigned thereto and in pursuing common objectives;
- e) must behave and use a language and clothing that are suited to the working environment;
- f) must acquire the professional skills that are required for his/her activity and maintain, throughout the working relationship, suitable knowledge and experience, constantly updating his/her skills and attending updating or requalification courses eventually offered and held by the Association. In no circumstance can the pursuit of the Association's interests justify a dishonest conduct.

### **4.3 Behavioural criteria**

Intervita's collaborators must act transparently, and their actions and decisions must be grounded and documentable in respect of their colleagues, superiors and even third parties where authorized by their superiors. It is up to the Association's collaborators to make sure that any subject they deal

## Code of Ethics

with whilst pursuing their activity, whether formally or informally, is aware of the Code. When drafting documents and making communications, employees must use a clear, objective and exhaustive language, allowing for checks and controls by their colleagues, superiors or by any external subjects who are authorized to ask therefor. The obligation of transparency cannot and must not allow for derogations from the principle of confidentiality and from the obligation to protect privacy; therefore, any kind of information is treated by the Association whilst fully respecting the confidentiality and privacy of those concerned.

The Association's compliance with the principles and obligations of the privacy code implies that its offices must guarantee:

- the protection of personal data, safeguarding their confidentiality and the right of the person concerned to know of and control the distribution of his/her data;
- the processing of personal data where "necessary" for the performance of institutional functions and, in case of sensitive data, "only" where their processing is allowed by an express (legislative or regulatory) provision;
- information: on the purposes and mode of processing, on the mandatory or optional supply of data, on the consequences of the person's refusal to give information, on the details of the data processing holder or manager or of the persons in charge of processing data;
- data safety by taking "minimum safety measures" for their protection against the risk of destruction or loss, of unauthorized access thereto or of their processing not for the purposes of their collection.

Employees must make sure that any operating decision is taken in the interests of the Association; therefore, they must avoid any conflict of interest between their personal or family economic activities and their job at the Association. Should a collaborator find him/herself in a situation that may create or give rise to a conflict of interest, even only potentially, s/he must promptly report it in writing to his/her superior who will inform the Management in order to ascertain the actual conflict and define any measure.

All collaborators are required to satisfy the obligations related to safety and health protection at work, by taking any precautionary and protection measures pertaining thereto, identified in the document "Risk Assessment", and by attending specific training and updating courses held by the Prevention and Protection Service.

All collaborators must act with due care to protect the Association's assets, by behaving responsibly. In particular, collaborators must:

- use the assets given thereto carefully and sparingly;
- must avoid misusing the Association's property in such a way as to damage or reduce its efficiency or act against the Association's interests and must take care of the areas, furniture, equipment or materials made available thereto;
- must not use working instruments, not even the phone, for personal needs unless in case of emergency.

The Association reserves the right to prevent the improper use of its assets and infrastructures by taking accounting, reporting, risk analysis and prevention measures, though in compliance with the law in force (law on privacy, the workers' charter etc.).

As for computer applications, Intervita's collaborators must:

- strictly follow the Association's safety policies so as not to jeopardize the functions and the protection of computer systems;
- must not send threatening and insulting emails, must not use low-level language, must not make inappropriate and personally offensive comments and/or comments that may damage the Association's image;
- must not visit unseemly and insulting Websites.

Intervita's collaborators must not use the Association's property to obtain personal benefits, even where their behaviour is not in contrast with the Association's objectives.

It is forbidden to offer money, presents or benefits of any kind, whether directly or indirectly, as a personal gift to managers, servants or employees of suppliers, external collaborators, partners, public entities, public institutions or other organizations, for the purpose of gaining an undue benefit. Commercial "courtesy" actions, such as complimentary gifts or forms of hospitality, are allowed as long as of little value and provided, in any event, they do not compromise the integrity and reputation of either party and do not prejudice the autonomy of their beneficiaries. Likewise, collaborators cannot receive complimentary gifts or special treatments that go beyond ordinary, courteous relationships and provided they are of little value. Should a collaborator receive gifts going beyond these limits, s/he shall give immediate notice thereof to his/her superior who will immediately return or appropriately use what received, and who will inform the donor of the Association's principles in this respect.

### **5. INSTITUTIONAL RELATIONSHIPS**

When dealing with public and private institutions and people, Intervita's collaborators must avoid conduct that may, even fraudulently, lead the former to grant undue benefits to themselves or the Association. Complimentary gifts or acts of courtesy and hospitality towards representatives of the Government, public officers and civil servants are allowed provided their little value does not jeopardize the integrity, independence and reputation of either party.

The Association's decisions and behaviours follow criteria of managerial efficiency, aimed at ensuring the best use of the private and public funds received thereby for its institutional services. The efficient management of such resources is a duty of every employee or collaborator, however ranked.

During negotiations, requests or commercial relationships with Public Departments and Agencies, no actions can be taken, either directly or indirectly, that may entail employment and/or commercial opportunities which civil servants or their relatives or relatives-in-law may draw benefits from, either for themselves or for others.

Any communication with and through the media has a crucial role for the purpose of strengthening the Association's image and that of its services. Therefore, any kind of information regarding Intervita must be given in a transparent, truthful and uniform way. Relations with mass media are reserved exclusively to the Management.

### **6. PROHIBITION OF CRIMINAL CONDUCT THAT MAY INVOLVE INTERVITA IN CRIMINAL PROCEEDINGS**

Other than specifically guiding the Addressees' commercial conduct towards high ethical standards, this Code is a fundamental part of the Organization, Management and Control Model adopted by Intervita in compliance with art. 6 and 7, Leg. Decree 231.

Therefore, the Association expressly prohibits criminal conduct that may involve it in criminal proceedings as under Leg. Decree 231/01.

The following sections discuss and prohibit the offences governed by Leg. Decree 231.

#### **6.1 Prohibition of crimes against the property of Public Departments and Agencies**

Art. 24 Leg. Decree 231 refers to the following offences: embezzlement against the State or another public entity (art. 316-*bis* Italian Criminal Code), undue appropriation of financing (art. 316-*ter* Italian Criminal Code), fraud against the State or a public entity (art. 640 Italian Criminal Code) or for the purpose of receiving public funding (art. 640-*bis* Italian Criminal Code), and computer fraud against the State or a public entity (art. 640-*ter* Italian Criminal Code).

Therefore, the Addressees:

- **are prohibited from unduly obtaining**, for themselves or others, **grants, financing, facilitated loans or other similar resources**, however called, from the State, public entities or the EU, by using or submitting false documents or representations or documents reporting fake information, or by omitting information that should be given;
- **are prohibited from misleading Public Departments and Agencies through contrivances and deceptions, gaining an undue benefit for themselves or others**;
- **are prohibited from gaining an undue benefit, for themselves or others**, damaging other subjects, by misleading any person through contrivances and deceptions, **where such conduct concerns grants, financing, facilitated loans** or other similar resources, however called, granted by the State, public entities or the EU;
- **are prohibited from gaining an undue benefit, for themselves or others**, damaging other subjects, by **altering, in any way, a computer or telematic system** or unlawfully having access, by any means, to data, information or programmes stored in a computer or telematic system, where this conduct damages the State or a public entity.

### 6.2 Prohibition of crimes against the impartiality of Public Departments and Agencies

Art. 25 Leg. Decree 231 refers to the following crimes: graft (art. 317 Italian Criminal Code), corruption (art.s 318, 319 and 319 *bis* Italian Criminal Code), corruption in a judicial dispute (art.s 319-*ter* and 321 Italian Criminal Code), incitement to corruption (art. 322 Italian Criminal Code) and peculation, graft, corruption and incitement to corruption of members of EU Bodies (art. 322 *bis* Italian Criminal Code).

Therefore, the Addressees:

- **are prohibited from giving or promising to give a public officer** or a person in charge of a public service **money or another benefit** to induce him/her to take an ex officio action or for an action that s/he has already taken;
- **are prohibited from giving or promising to give a public officer** or a person in charge of a public service **money or another benefit** to induce him/her to omit or delay, or for having omitted or delayed, an action that is contrary to his/her duties;
- **are prohibited from giving or promising to give a public officer** or a person in charge of a public service **money or another benefit** to induce him/her to take or omit an ex officio action or an action that is contrary to his/her duties, for the purpose of favouring or damaging a party in a civil, criminal or administrative dispute.

### 6.3 Prohibition of corporate crimes

Art. 25-*ter* of Leg. Decree 231 refers to the following crimes: false corporate communications (art. 2621 Italian Civil Code), false corporate communications damaging the shareholders or creditors (art. 2622 Italian Civil Code), fake reports or notices by external audit firms (art. 2624 Italian Civil Code), impeded control (art. 2625 Italian Civil Code), undue return of contributions (art. 2626 Italian Civil Code), unlawful distribution of profits and reserves (art. 2627 Italian Civil Code), unlawful transactions on shares or quotas of the company or of the parent company (art. 2628 Italian Civil Code), transactions damaging creditors (art. 2629 Italian Civil Code), fake constitution of capital (art. 2632 Italian Civil Code), undue distribution of corporate assets by liquidators (art. 2633 Italian Civil Code), undue influence on the General Assembly (art. 2636 Italian Civil Code), market rigging (art. 2637 Italian Civil Code), hindering the activity of Public Surveillance Authorities (art. 2638 Italian Civil Code).

Therefore, when qualified as required by law, the Addressees:

- **are prohibited from reporting material untrue facts** (albeit still being evaluated) or **omitting mandatory information** concerning the economic, patrimonial or financial

## Code of Ethics

business of the Association they belong to (even if the information concerns property held or managed by the Association on behalf of third parties), in its financial statements, in reports or other corporate communications required by the law, addressed to shareholders or to the public, for the purpose of deceiving the shareholders or the public and gain an illegitimate benefit for themselves or for others, in such a way as to mislead their addressees on said situation;

- **are prohibited from causing a patrimonial damage to the shareholders or creditors** by reporting material untrue facts (albeit still being evaluated) or omitting mandatory information concerning the economic, patrimonial or financial business of the Association they belong to (even if the information concerns property held or managed by the Association on behalf of third parties), in its financial statements, in reports or other corporate communications required by the law, addressed to shareholders or to the public, for the purposes of deceiving the shareholders or the public and gain an illegitimate benefit for themselves or for others, in such a way as to mislead their addressees on said situation;
- **are prohibited from reporting false information or hiding data or news** in the reports required for solicitations to the public for investment purposes or for being admitted to public listings or that are to be published in the event of public purchase or exchange offers, so as to mislead their addressees and thus obtain an illegitimate benefit for themselves or for others, being aware of the false nature of such documents and intending to deceive their addressees;
- **are prohibited from hiding documents or using other contrivances to impede or anyhow hinder the lawful control or revision** by the shareholders, by other bodies of the Association or External Audit Firms;
- **are prohibited**, other than in the event of a legitimate share capital reduction, **from returning** (even only feignedly) **the shareholders' contributions** or from freeing shareholders from their obligation in this respect;
- **are prohibited from distributing profits** or advances on profits that have not been gained or that are to be set aside in a reserve, **or from distributing reserves**, even if not made up of profits, that cannot be distributed;
- **are prohibited from purchasing or subscribing for shares or quotas**, or shares or quotas issued by the parent company, other than in the cases allowed by law, damaging the integrity of the share capital or of the reserves that cannot be distributed;
- **are prohibited from reducing the share capital or merging Intervita** with another company or **splitting it up**, infringing the laws protecting creditors and damaging creditors;
- **are prohibited from fictitiously constituting or increasing the capital** of the Association, even only partially, by allocating shares or quotas whose amount is lower than their nominal value or by mutually subscribing for shares or quotas, or by substantially overestimating contributions in kind or credits or the assets of the Association where this is transformed;
- **are prohibited from causing damages to creditors** by distributing Intervita's assets among shareholders before paying its creditors or before putting aside the amounts needed to settle their credits;
- **are prohibited from determining the General Assembly's majority** by taking simulated or fraudulent actions, so as to gain an illegitimate benefit for themselves or for others;
- **are prohibited from spreading false information** or giving rise to simulated transactions or other contrivances that are such as to substantially alter the price of non-listed or listed financial instruments or to substantially affect the public's reliance on the patrimonial soundness of banks or banking groups;
- **are prohibited**, together with those in charge of auditing, from **certifying untrue facts** or **omitting information** concerning the economic, patrimonial or financial business of the Association, entity or subject being audited, in its reports or other communications, for the purpose of gaining an illegitimate benefit for themselves or for others, being aware of the

false nature of such documents and intending to deceive their addressees, in such a way as to **mislead their addressees on said situation**;

- **are prohibited from hiding documents or using other contrivances to impede or anyhow hinder the lawful control or revision** by the shareholders, by other bodies of the Association or External Audit Firms;
- **are prohibited from reporting material untrue facts** (albeit still being evaluated) in the communications to be sent to surveillance authorities as under law, concerning the economic, patrimonial or financial business of those subject to surveillance, **or hiding facts** (by using other fraudulent means), either fully or in part, **that should be disclosed** and that concern such business (even where such information concerns property held or managed by the Association on behalf of third parties), so as to hinder their surveillance activity;
- **are prohibited**, in any way, even by omitting the communications due to such authorities, **from willingly impeding their functions**.

#### **6.4 Culpable homicide and serious or very serious injuries committed by infringing accident-prevention laws and laws on the protection of workers' hygiene and health**

Art. 25-*septies* Leg. Decree 231 refers to the following crimes: culpable homicide (art. 589 Italian Criminal Code), culpable serious or very serious injuries (art. 590 Italian Criminal Code).

Therefore, the Addressees:

- **are prohibited from infringing, or failing to fully or properly apply, accident-prevention laws or laws on the protection of the workers' hygiene and health**, in order to gain any potential benefit or reduced obligation, even in terms of saving time or lower costs, for themselves or for the Association;
- must **promote and share a culture of prevention** of potential **risks** at work;
- must contribute to **maintaining and developing a healthy and proper working environment**, also by **behaving responsibly and respecting** other people's identity and health.

#### **6.5 Prohibition of counterfeiting money**

Art. 25 *bis* Leg. Decree 231 refers to the following crimes: counterfeiting money, using it and introducing it into the State by acting with other criminals (art. 453 Italian Criminal Code), altering money (art. 454 Italian Criminal Code), using and introducing counterfeit money into the State without acting with other criminals (art. 455 Italian Criminal Code), using counterfeit money received in good faith (art. 457 Italian Criminal Code), counterfeiting revenue stamps and introducing them into the State, purchasing them, keeping them or putting them into circulation (art. 459 Italian Criminal Code), counterfeiting currently-used watermarked paper to produce credit cards or revenue stamps (art. 460 Italian Criminal Code), producing or keeping watermarks or instruments to counterfeit money, revenue stamps or watermarked paper (art. 461 Italian Criminal Code), using counterfeit or altered revenue stamps (art. 464 Italian Criminal Code), counterfeiting, altering or using trademarks or distinctive signs or patents, models and drawings (art. 473 Italian Criminal Code), introducing into the State and trading in products bearing false marks (art. 474 Italian Criminal Code).

Therefore, the Addressees are prohibited from committing the above listed crimes.

#### **6.6 Prohibition of terrorist crimes and female genital mutilation**

Art. 25-*quater* of Leg. Decree 231 refers to the following crimes: terrorist crimes or crimes against democracy, as laid down in the Criminal Code, in special laws and, in any event, crimes committed by infringing article 2 of the International Convention of New York. Art. 25-*quater*-1 refers to the crime regulated by art. 583-*bis* Italian Criminal Code (female genital mutilation).

Therefore, the Addressees are prohibited from committing the above listed crimes.

### **6.7 Prohibition of crimes against personal freedom**

Art. 25-*quinquies* of Leg. Decree 231 refers to the following crimes: reduction to slavery (art. 600 Italian Criminal Code), child prostitution (art. 600-*bis* Italian Criminal Code), child pornography (art. 600-*ter* Italian Criminal Code), possession of pornographic material (art. 600-*quater* Italian Criminal Code), virtual pornography (art. 600-*quater*-1 Italian Criminal Code), tourist initiatives aimed at exploiting child prostitution (art. 600-*quinquies* Italian Criminal Code), slave trade and trafficking (art. 601 Italian Criminal Code), purchase and sale of slaves (art. 602 Italian Criminal Code).

Therefore, the Addressees are prohibited from committing the above listed crimes.

### **6.8 Prohibition of market abuse**

Art. 25-*sexies* Leg. Decree 231 refers to the abuse of privileged information and market manipulation (Leg. Decree 58/1998, art. 184 and 185).

Therefore, the Addressees are prohibited from committing the above listed crimes.

### **6.9 Prohibition of cross-border crimes**

Art. 3 of Law no. 146 of 16 March 2006 defines a crime as a ‘cross-border’ crime, punished by imprisonment for no less than four years, when it is committed by a criminal organized group in more than one State, both in concrete terms and in terms of planning, preparation, control or when it has substantial effects on another State or involves a criminal organized group engaged in criminal activities in more than one State. The crimes in question are: criminal association (art. 416 Italian Criminal Code), mafia association (art. 416-*bis* Italian Criminal Code), criminal association for the smuggling of foreign processed tobacco (art. 291-*quater* Single Law as under Presidential Decree no. 43/1973), the unlawful trafficking of drugs or psychotropic substances (art. 74 Single Law as under Presidential Decree no. 309/1990), money laundering (art. 648-*bis*), using money, goods and utilities of unlawful origin (art. 648-*ter* Italian Criminal Code), measures against immigrant trafficking (art. 12(3)(3-*bis*)(3-*ter*) and (5) Single Law as under Leg. Decree no. 286/1998), inducing people not to make representations or to make false representations to the Judiciary (art. 377-*bis*), personal aiding and abetting (art. 378 Italian Criminal Code).

Therefore, the Addressees are prohibited from committing the above listed crimes.

### **6.10 Prohibition of false representations**

Art. 25-*novies* of Leg. Decree 231 refers to the following crime: inducing people not to make representations or to make false representations to the Judiciary (art. 377-*bis* Italian Criminal Code).

Therefore, the Addressees are prohibited from committing the above listed crimes.

### **6.11 Prohibition of money laundering**

Leg. Decree 231 of 21 November 2007 has introduced **art. 25-*octies*** into Leg. Decree 231, related to receiving stolen goods (art. 648 Italian Criminal Code), money laundering (art. 648-*bis* Italian Criminal Code), and using money, goods and utilities of unlawful origin (648-*ter* Italian Criminal Code).

Therefore, the Addressees are prohibited from committing the above listed crimes.

### **6.12 Prohibition of computer crimes**

Law no. 48 of 18 March 2008 has introduced **art. 24-bis** into Leg. Decree 231, related to computer crimes and unlawful data processing. In particular, the crimes are: false public or private computer documents having evidential value (art. 491-*bis* Italian Criminal Code), unlawful access to a computer or telematic system (art. 615-*ter* Italian Criminal Code), unlawful possession and disclosure of access codes to computer or telematic systems (art. 615-*quater* Italian Criminal Code), distribution of equipment, devices or computer programmes aimed at damaging or interrupting a computer or telematic system (art. 615-*quinqüies* Italian Criminal Code), unlawful interception, hindrance or interruption of computer or telematic communications (art. 617-*quater* Italian Criminal Code), installation of equipment that can intercept, hinder or interrupt computer or telematic communications (art. 617-*quinqüies* Italian Criminal Code), damaging information, data and computer programmes (art. 635-*bis* Italian Criminal Code), damaging information, data and computer programmes used by the State or by another public entity or that are of public use (art. 635-*ter* Italian Criminal Code), damaging computer or telematic systems (art. 635-*quater* Italian Criminal Code), damaging computer or telematic systems of public use (art. 635-*quinqüies* Italian Criminal Code), computer fraud by individuals certifying electronic signatures (art. 640-*quinqüies* Italian Criminal Code).

Therefore, the Addressees are prohibited from committing the above listed crimes.

### **6.13 Prohibition of criminal associations**

Art. 24-*ter* of Leg. Decree 231 refers to the following crimes in the field of criminal associations: criminal associations (art. 416 Italian Criminal Code), mafia associations, including foreign ones (art. 416 *bis* Italian Criminal Code), political-mafia electoral exchanges (art. 416 *ter* Italian Criminal Code), kidnapping for extortion purposes (art. 630 Italian Criminal Code).

Therefore, the Addressees are prohibited from committing the above listed crimes.

### **6.14 Prohibition of crimes against industry and trade and copyright infringement**

Art. 25 *bis*-1 of Leg. Decree 231 refers to the following crimes: interference with the freedom of industry or trade (art. 513 Italian Criminal Code), unlawful competition with the use of threats or violence (art. 513 *bis* Italian Criminal Code), fraud against national industries (art. 514 Italian Criminal Code), fraud in trading (art. 515 Italian Criminal Code), sale of non-genuine food as genuine (art. 516 Italian Criminal Code), sale of industrial products bearing false marks (art. 517 Italian Criminal Code), production and sale of goods by infringing industrial property rights (art. 517 *ter* Italian Criminal Code), counterfeiting geographic indications or designations of origin of agricultural food (art. 517 *quater*), and infringement of the “made in Italy” designation (art. 4 Law 350/03, art. 16 Decree Law 135/2009). Art. 25 *nonies* of Leg. Decree 231 refers to copyright infringement (art. 171, 171 *bis*, 171 *ter*, 171 *quinqüies*, 171 *septies* and 171 *octies* of Law 633/41).

Therefore, the Addressees are prohibited from committing the above listed crimes.

## **7. ENFORCEMENT AND CONTROL OF THE CODE OF ETHICS**

### **7.1 Setting up the Surveillance Body**

On 20.06.2008, the Executive Board of Intervita set up the Surveillance Body. This Body monitors the enforcement of and respect for this Code and the Organization, Management and Control Model regulated by Leg. Decree 231 (the “Model”).

The Surveillance Body is a part of the Association, and is fully independent and autonomous in its activity and controls. Its activity must be professional and impartial.

## Code of Ethics

The members of the Surveillance Body may be revoked by the Executive Board for good cause, after hearing the Audit Committee.

The Executive Board has assigned financial resources to the Surveillance Body for the performance of its activities.

In particular, the Surveillance Body is required:

- to check periodically that the Code and the Model are applied and complied with;
- to take actions to distribute the Code and the Model;
- to suggest amendments and/or integrations to the Code and to the Model to the Management;
- to receive any reports of infringement of the Code and of the Model and to carry out investigations thereon, enforcing its autonomous inspection powers;
- to act as a consultant for the adoption of sanctions;
- to account for its activity to the Executive Board and/or the Audit Committee when deemed appropriate thereby, at any time and at least once a year.

Within the scope of its activity, the Surveillance Body will be assigned the human resources needed, to be chosen among Intervita's staff from time to time.

### **7.2 Distributing the Code**

The Surveillance Body distributes the Code to its Addressees as follows:

1. by including it in the Association's Register;
2. by distributing the Code of Ethics to all employees;
3. by publishing it on the Association's Website.

### **7.3 Reports**

All subjects concerned, whether internal or external to the Association, are required to report, whether orally or in writing and not anonymously, any infringements of this Code and anyone's request for its infringement, to their own superior and to the Surveillance Body. Any evidently groundless reports are sanctioned.

The Association protects anyone reporting infringements against potential retaliations and shall keep his/her identity confidential, though acting always in compliance with the law.

### **7.4 Infringements of the Code**

The serious and/or ongoing infringement of this Code by its Addressees damages the latter's relationship of trust with the Association and may involve the application of sanctions, compensation of damages and, in the event of serious infringements, termination of their work contract.

For the purposes of this Code, a "serious infringement" is any conduct that causes damages to the Association.

The employees' compliance with this Code is an essential part of their contractual obligations, under articles 2104, 2105 and 2106 Italian Civil Code; any sanction shall be defined in accordance with Law no. 300 of 20 May 1970, with the specific provisions in the field, where applicable, with collective agreements and the Association's disciplinary codes.

Should one or more members of the Executive Board infringe the Code, the Surveillance Body shall give immediate notice thereof to the Executive Board and to the Audit Committee, giving its opinion on the seriousness of the infringement. The Executive Board, after hearing the Audit Committee, shall take all appropriate measures.

Any third party infringement of this Code may be sanctioned by terminating the contract therewith, under art. 1453 Italian Civil Code, and by asking for compensation of damages.

## **8. ENTRY INTO FORCE**

This Code enters into force on the date of its approval and formalization by the Association.