



**ESG rating and reporting assurance
scheme for
"GIF Responsible Organization"
validated claim**

REGULATION

Document title	GIF (Get It Fair) ESG Rating and reporting assurance scheme - Regulation
Document Number	GIF DOC 100
Review N°	02
Review Date	31/01/2023
Scope	<p>1) Validation of the "GIF Responsible Organization" claim of responsibility for sustainable development based on an ESG rating consisting of a semi-quantitative evaluation (scoring) of the exposure level to risks of actual or potential events that can result into future IROs (Impacts, risks or opportunities) on the organization and its Stakeholders related to the following criteria specified in the GIF Framework:</p> <ul style="list-style-type: none"> - Governance and Social Responsibility management system - Social (Human Rights, Labour Practices and Local Communities) - Safety (Health and Safety risks) - Environment (Pollution, Resource Consumption, GHG emissions, protection of the environment) - Business Ethics (Fair operating practices, Consumer issues) <p>This classification refers to OECD guidance for responsible business conduct and ISO 26.000 core subjects</p> <p>2) Assurance of the sustainability reporting prepared by an organization referring to sustainability reporting standards in accordance with the SRC 2030 Diligentia guidance for sustainability reporting certification</p> <p>The GIF Framework is a non-prescriptive management model focused on the ESG aspects and risks evaluation that applies to one or more operational units belonging to a Legal Entity.</p> <p>The Program applies to any organisation, regardless of size, sector, activity, or maturity level</p>
Reference	<p>ISO/IEC 17029 "Conformity Assessment – General Principles and requirements for validation and verification body"</p> <p>ISO/TS 17033 "Ethical claims and supporting information"</p> <p>UNI/Pdr 102 UNI/Pdr 102:2021 "Ethical claims of responsibility for sustainable development"</p> <p>Assurance of sustainability reporting: SRC 2030 "Diligentia Guidance for sustainability reporting assurance"</p>
Exclusion	<p>Ethical characteristics of products/services</p> <p>Product/Service/Process conformity with legal requirements or standards</p> <p>Compliance with Management System standard</p> <p>Compliance with mandatory rules</p>
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Approval	This document belongs to the "GIF ESG Rating and assurance scheme" positively evaluated by Accredia (National Accreditation Body) as "suitable for accreditation" according to international standards and procedures.
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1 Features

This document specifies the Regulation of the “*Get It Fair – GIF ESG Rating and reporting assurance scheme*”, voluntary third-party conformity assessment program, together with the following documents:

GIF DOC 100A Scheme documents

GIF DOC 100B Reference documents & Glossary (in the latest version)

1.1 Scope

The **Get It Fair - GIF ESG Rating and assurance scheme** (hereinafter “**the Program**”) aims to provide Stakeholders with accurate, reliable and credible information as regards sustainability (or ESG) aspects that can result into positive or negative impacts on the organization and its stakeholders and grant the Get It Fair Responsible Organization (Hereinafter “**the Validated Claim**”) mark issuance upon positive completion of an integrated Due Diligence.

a) **The specific objectives of this Program include the following types of claims** both covering all the ethical characteristics of an organization:

- **Governance & Management System**
- **Social** (human rights, labour practices and local community)
- **Safety** (health & safety risks)
- **Environment** (pollution and emissions, sustainable resources, GHG emissions, protection of environment)
- **Business Ethics** (fair operating practices and consumer issues).

1.1.1 ESG Rating

ESG Rating (prediction) consisting of the evaluation of the assumptions supporting the estimation of the exposure level to actual or potential ESG (Environment, Social, Governance) risks that can result into future impacts on the organization and its stakeholders.

This purpose allows to grant the “**GIF Responsible Organization**” validated claim (and mark).

1.1.2 Assurance of sustainability reporting

Sustainability report prepared by an organization referring to specified sustainability reporting standards (e.g. EFRAG- ESRS, IFRS, GRI).

This scope aims to provide the organization with the assurance of sustainability reporting.

The assurance of sustainability reporting is based on the principles and requirements established in ISO/IEC 17029 and the SRC 2030 - Clause 4.

1.2 Eligible applicant

The Program applies to all kind of Organizations, regardless of their size, sector, and location excepting organizations specified in the clause 1.5.1.

An organization is eligible to apply for a GIF Due Diligence and the subsequent deliverables for:

- a single operational unit (manufacturer, service provider, wholesale/retail unit) corresponding to the organization itself.
- one or more operational units belonging to the organization with common governance body and management system.

The three Program outputs are based on a unique Due Diligence process in accordance with ISO/IEC 17029

The GIF Due Diligence process aims to support:

- a) the validation decision by verifying and confirming the plausibility of the “Validated Claim” with regards to the intended future use
- b) the assurance of sustainability reporting in compliance with specified sustainability reporting standards

If the applying Organization has two or more units, the Program requires the assessment to be extended to the Corporate Office, in addition to the ones of the units. The Program does not consider issuing the Validated Claim without a Due Diligence and a Periodic assessment to be conducted in every unit covered by the Scope (considering that context and risks are specific per/ every unit, the sampling of units is not allowed).

The Programme Regulation and its modifications are subject to:

- a) public consultation (1 month)
- b) periodic review at intervals of 3 years or according to emerging needs and
- c) available publication on the official web site (www.getit-fair.com).

In case of non-substantial amendments (e.g.: editorial or minor regulatory updates, etc.), the public consultation period is 10 (ten) days.

In case of substantial changes or periodic review, the public consultation is extended to 2 (two) months.

The Programme Regulation must be approved and published exclusively by the Programme Owner.

1.2.1 Non Eligible Organizations (Exclusions)

The SO has identified a list of sectors and activities not eligible for “GIF Responsible Organization” validation.

Organizations realizing the following products are not eligible for Application within this Program:

- a) weapons or other items intended to harm, kill, hurt, or incapacitate living beings (e.g.: guns, tasers, mace, barbed wire, electric fencing)
- b) tobacco and other products intended or used for smoking or vaping (e.g.: pipes)
- c) narcotic drugs and products used to facilitate the consumption of recreational narcotic drugs,
- d) products used exclusively to produce non-renewable fuel or electricity (nuclear reactor equipment, fracking fluid, oil rigs, etc.)
- e) products that consume nuclear or non-renewable fuel (e.g.: gasoline car; does not apply to electricity purchased from the grid or to plugged products)
- f) products and products containing material from threatened, vulnerable, or endangered species (e.g.: African mahogany, Brazilian rosewood, Rhodesian teak)
- g) products and products containing:
 - material and substances derived from vertebrates, and invertebrates where there is clear evidence of sentience (e.g., cephalopods), that are killed primarily or only for their hides, skins, fur, feathers, or other fibres and parts (e.g. fox, mink, beaver, and ermine fur; some luxury leather),
 - down, feathers, or hair from any live plucked animal (e.g.: ducks, geese) and substances derived from these materials.
- h) products that are chemicals or raw materials that cannot be optimized. For example, monomers that are carcinogens, mutagens, and/or reproductive toxicants (CMRs)
- i) products that are comprised of chemicals whose toxicity is intrinsically tied to the product’s core functionality thus rendering the product non-optimizable. For example: Pesticides (including herbicides, insecticides, rodenticides) and x-assessed antimicrobial agents,
- j) soaps, cleaners, and cleaning products that contain antimicrobial substances known or suspected of contributing to antibiotic resistance (e.g.: antibacterial soap with triclosan).
- k) The manufacture, trade or use of driftnets in length greater than 2.5 kilometres
- l) The manufacture of asbestos fibres
- m) The manufacture or trade of products containing PCBs (polychlorinated biphenyls)

Trade in plant and animal species that are partly to the convention on international trade in endangered species of fauna and flora (CITES) which has not been authorized by issuing a CUTES permit.

The AVB shall ensure the Program Operator that no Applicant belongs to the above sectors.

The Program Operator retains the right of rejecting an application for registration received by the AVB from non-eligible organizations.

The SO, supported by the Stakeholders Committee, shall update this list.

1.3 Reference documents

The GIF Framework is the reference model to:

- a) evaluate the exposure level to ESG risks that can result into IROs (Impact, risk or opportunity) on the organization and its stakeholder
- b) conduct the assurance of sustainability reporting against specified standards

The GIF Framework has been developed referring to the reference documents included in the GIF DOC 100A.

The GIF Framework (GIF DOC 121) is publicly available in the Program WEB Site.

The document “SRC 2030 Diligentia Guidance for sustainability reporting certification” (Hereinafter SRC 2030) belongs to the program’s documents.

1.4 Validation process

The Program aims to confirm the information supporting the issuance of the "Get It Fair Responsible Organization" validated claim by means of a validation cycle in accordance with ISO 17029 requirements. The Validation Cycle includes both an initial due diligence and Periodic assessment activities based on site visits conducted at the organizations' premises by competent and certified assessors and technical experts.

The Due Diligence process aims to:

- a) confirm the plausibility of the assumptions supporting the exposure level evaluation to actual or potential ESG risks that can result into future IROs (Impact, risk or opportunity) on the organization and its stakeholders by means of an overall score reckoned through the GIF Scoring System. Such confirmation leads to an ESG rating where the minimum score means that the organization has achieved at least an "acceptable overall exposure level to ESG risks" according to the recommendation addressed by the OECD Guidance for Responsible Business Conduct and/or
- b) assure sustainability reporting against specified standards. The assurance is carried out according to the document "SRC 2030" and leads to the assurance statement issuance.

Both the confirmations are based on the same Due Diligence process and consist of a combination of:

- a) verification of historical data and existing sustainability reporting information according to applicable standards (confirmation of truthfulness);
- b) collection of objective evidence at the time of the site visit (e.g., observation, records, interviews, etc.)
- c) the evaluation of the reasonableness of the assumptions, limitations, and methods about the risks for future use (confirmation of plausibility).

During the sustainability reporting assurance process the AVB assessor shall be requested to assess the approach established and implemented by the reporting organization to identify and evaluate the IRO according to the methodology specified in the applicable reporting standard (e.g. GRI).

Considering that the Due Diligence process includes an on-site assessment, both the confirmations can be granted with a "reasonable level of assurance" (within a scale including "limited" and "reasonable". The level of assurance "absolute" cannot be achieved in the evaluation of reasonableness of assumptions since the future cannot be predicted in absolute terms.

1.5 Program services, outputs and outcomes

The Program allows organizations to apply for an integrated range of services provided by an AVB (Approved Validation Body) accredited according to ISO 17029 and this Program and approved by the Program Operator.

An organization may apply with an AVB for following services:

- a) "ESG Rating" (rating without publication) or
- b) "GIF Responsible Organization" validated claim (publicly available)

In combination with/or

- c) Assurance of sustainability report with level of assurance "limited" or "reasonable".

All the above services are provided under accreditation.

Every service (ESG Rating, GIF Responsible Organization validation and assurance of sustainability reporting assurance) is based on a Due Diligence process including a hybrid (part in remote and part at site) assessment.

All services are based on the following features:

1. **Specific:** the object is an organization
2. **Reliable:** it based on a systematic Due Diligence process according to ISO 17029 requirements.
3. **Transparent:** procedures, methodologies and criteria are publicly and easily accessible www.getit-fair.com.
4. **Relevant:** materiality assessment results is the driver leading the evaluation
5. **Stakeholder oriented:** focused on the relationship between the organization and its Stakeholders.
6. **Fair:** impacts and aspects are considered in balanced way to ensure that while enhancing the performance of one or more aspects the potential for negative or unintended consequences on other aspects is avoided.
7. **Risk Based:** assessment risks are evaluated, and risk management is the organization's core process

1.5.1 ESG Due Diligence

This service can be provided by an AVB under accreditation provided the application is submitted by the organization being assessed.

This service, based on the GIF Due Diligence process, aims to determine information regarding the exposure level to actual or potential ESG risks that may result into future IROs of an organization and its stakeholders. The level of assurance is reasonable.

Input	Activity	Output	Outcome
Pre-engagement information	Due Diligence + Periodic assessment (on demand)	Final Assessment Report + ESG Score	None

The applicant is aware that the following conditions apply to this service:

- the Final Assessment Report is delivered by the AVB to the applicant
- the "GIF Responsible Organization" claim is granted to the assessed organization.
- the AVB can not disclose the validation results in the AVB web site

The contractual agreement between the organization and other parties shall define the terms of confidentiality and disclosure of the assessment results.

1.5.2 "GIF Responsible organization" validated claim

The scope of this service, based on the GIF Due Diligence process, is to provide an applicant (in this case the applicant is an organization) information regarding the exposure level to actual or potential ESG risks that may result into future IROs of an organization and its stakeholders and the licence to use the "GIF Responsible Organization" Validated Claim and to publicly promote this achievement. The level of assurance is reasonable.

Input	Activity	Output	Outcome
Pre-engagement information	Due Diligence + Periodic assessment	Final Assessment Report + ESG Rating	<ul style="list-style-type: none"> Right to use the Validated Claim and Mark Right to use the Ethical Label Publication of the Validation Statement in the AVB WEB site

The right to use the GIF Ethical Label in compliance with ISO 17033 is limited to the product life cycle stage (e.g. raw material, component, part, finished good, etc.) covered by the scope of the validation granted by an AVB.

1.5.3 Assurance of sustainability reporting

The scope of this service, based on the GIF Due Diligence process, is to provide an applicant (that means an organization) with the assurance of sustainability reporting prepared by the organization in compliance with applicable standards for sustainability reporting.

The assurance of sustainability reporting may include both confirmation of truthfulness of data (verification) and confirmation of plausibility of assumptions (validation) in accordance with the applicable sustainability reporting standard requirements.

Input	Activity	Output	Outcome
Pre-engagement information + Sustainability reporting	Due Diligence (Periodic assessment are not applicable)	Final Assessment Report + ESG Rating + Assurance Report	Assurance statement with limited or reasonable assurance level

The level of assurance of sustainability reporting depends on the scope an organization applied for.

According to SRC 2030 the following table shows the scopes of the service for every level of assurance:

Limited

- Confirmation of truthfulness of data and information reported in the sustainability reporting

Reasonable

- Confirmation of truthfulness of data and information reported in the sustainability report
- Verification of over internal controls over sustainability reporting as regard to data and information reported in the sustainability report.
- Confirmation of the plausibility of the assumptions supporting the evaluation of future risks, impacts and opportunities (e.g. objectives and their rational, risk treatment plans, budget, etc.)

The assurance of sustainability reporting alone does not grant the right to use the GIF Responsible Organization mark and claim.

1.5.4 Services provided by the PO out of accreditation

The organization may apply with the Program Operator for the following services within the Get It Fair program provided out of accreditation:

- publication of the Validation Statement along with the Organization profile on the PO web site
- Ethical Label” that links the ethical labels issued by an AVB to an organization with other ethical labels issued by the same or other validation bodies to other organizations along consecutive and interlinked stages of a product system (upon prior verification that a traceability system links products and organizations).

1.6 Validation duration and validity

The Validation Cycle applies to the GIF Responsible Organization validation and is aligned with the contractual validity. It has a duration of 3 (three) years and includes an Initial Due Diligence and number of Periodic assessment (at least once in a year).

At the end of the third year the CAB shall take the decision whether the validation duration can be extended for further three year or a new validation is required according to the criteria specified in the clause 9.

	Planned Assessment	Short Notice Assessments
Initial Due Diligence	X	
Periodic assessment	X	X
New Validation	X	

Planned Assessment: The Organization is informed on the date of the Assessment.

Short Notice Assessment: The Organization is informed on the “timeframe” of the Assessment with a short notice of max 3 (three) working days.

The duration of the validation activity (initial Due Diligence, Periodic assessment and New validation) is defined in Annex 1A Man-days.

1.7 Definitions

This Regulation refers to the terms defined in the program document “Reference standards and Glossary” (GIF DOC 100B)

1.8 Acronyms

Acronym	Term
AB	Accreditation Body
AVB	Approved Validation Body
ASR	Assurance of Sustainability Reporting
CAB	Conformity Assessment Body
ESG	Environment, Social, Governance
GIF	Get It Fair
GIF AP	GIF Accredited Professional
ICT Platform	Information Communication Technology Platform
IRO	Impact, risk or opportunity
ISO	International Standardization Organization
LA	Lead Assessor
NGO	Non-governmental Organization
OECD	Organization for Economic Co-operation and Development
PO	Program Operator
SO	Scheme Owner

2 Programme governance

The governance structure of the Get It Fair “GIF ESG Rating and reporting assurance scheme” is based on the segregation of duties and responsibilities to minimize any risk related to conflicts of interest.

2.1 Scheme (Program) Owner

The Get It Fair program has been developed by Holonic Network, Milan (Italy) (Hereinafter the SO) that retains the ownership and copyright of all scheme related documentation and marks and also holds the agreement with the Accreditation Body (AB), the Programme Operator (PO) and the Approved Validation Bodies (AVB).

The Scheme Owner (SO), has the right to assign:

- a) an independent organization the duty of managing the Program and playing the role of Program Operator in charge of promoting the Program, approving Validation Bodies and training and approving GIF APs;
- b) an Accreditation Body signing an internationally recognized MLA the task of conducting accreditation and surveillance audits of Validation Bodies according to ISO 17029 and this Program Requirements.

The SO provides the App required to support the Assessment conduction and the reporting preparation.

The CAB Accreditation is a preliminary requirement to be met in order to apply for Program Operator approval.

The PO has number of obligations fulfilled by a Governance System consisting of:

- Program Committee
- Stakeholders' Committee
- Validation Team
- Technical Secretariat.

2.1.1 Program Committee

The Program Committee, appointed by the Scheme Owner, is composed of at least 2 (two) members in addition to the President, and has the following duties:

1. **To ensure the application of this Regulation by:**

- Approving any change and new releases of the GIF Framework.
- Assuring the conformity of the Program Regulations to ISO 17029 and ISO 17033 for Ethical Label.
- Approving credible procedures for open consultation of the Regulation during its development/review.
- Providing, where appropriate, guidance on the methods of validation to be applied.
- Approving procedures to ensure the traceability and consistency of the database of the “GIF Responsible Organizations”.
- Assuring transparency and impartiality of the Program.
- Setting competence criteria for Assessors in charge of conducting the Due Diligences.
- Approving the rules for qualifying “Approved Validation Bodies” authorized to conduct Due Diligence according to the Program regulation.

2. **To approve the publication of the GIF Framework by:**

- Appointing a GIF Framework Moderator.
- Guiding the development of the GIF Framework.
- Approving and implementing credible procedures for the open consultation of the GIF Framework during its development/review.
- Approving the GIF Framework.
- Assuring that the application of the GIF Framework review procedure is carried out in a transparent and reliable manner.

3. **To approve the publication of a “Validated Claim” by:**

- Assuring that the application for the Due Diligence and validation procedure is carried out by Validation Bodies in a transparent and reliable manner and in compliance with this Regulation.
- Taking the final decision on the “Validated Claim” publication based on reports produced by the Validation Bodies assessors.
- Assuring that the Assessors' activities are carried out in accordance with this Regulation.

4. **To facilitate the Due Diligence process standardization by:**

- Providing the AVBs with a technological platform supporting the exchange of information and documents.
 - Making available to the AVBs an app to support the Due Diligence planning, conduction, and reporting.
5. **To protect the property rights and use of the “Get It Fair Mark and the “GIF Framework” by:**
- Applying the Rules for the use of the Get It Fair Mark, Claim and label.
 - Applying the Rules for the use of the “Validated Claim” claim and mark.
 - Monitoring the AVBs.
 - Taking any action, as may be appropriate, to protect the “Validated Claim” Mark and “GIF Framework” from any misuse, abuse, and breaches of the Rules for the use of the Get It Fair Mark and to be duly indemnified.

2.2 Accreditation body

This part specifies the requirements against which the Scheme Owner will accept Accreditation Bodies (ABs) that provide accreditation services to licensed Validation Bodies.

The Scheme Owner shall sign a cooperation agreement with accreditation bodies committing to information sharing and compliance with the Program requirements.

ABs providing accreditation to VBs for this Program shall be a current member of the International Accreditation Forum (IAF) and be a signatory to the IAF Multilateral Recognition Arrangements (MLA).

The AB shall:

- a) appoint a contact person for communication with the SO
- b) participate in harmonization and calibration events organized by the SO
- c) share with all its assessors for the Program all communication on changes to the Program requirements and other related information communicated by the SO and records of such training shall be retained
- d) inform the SO without undue delay in case the accreditation status of a VB changes (granted, extension, reduction, suspension, withdrawal)
- e) provide the SO with any relevant information as regards to the accreditation and monitoring of VBs, including but not limited to information on the performance, complaints and integrity issues.
- f) establish, make publicly available and apply specific rules and procedures for accreditation of bodies performing verification/validation in compliance with ISO 17029 and this Program
- g) be allowed to conduct witnessing activities for the accreditation of Validation Bodies.

2.3 Program Operator

The PO is the organization appointed by the SO to manage the Program with the duty of carrying out the following activities:

- To promote the Program to all interested parties
- To train professionals interested to obtain the GIF AP Credentials
- To approve, manage and promote the list of certified GIF AP Practitioners, Assessors and Technical Experts
- To approve, manage and promote the list of Approved Validation Bodies.
- To promote the list of validated “GIF Responsible Organization”

2.3.1 Stakeholder Committee

The Program Operator engages Stakeholders and invites interested parties to join the GIF Multi-Stakeholder Committee.

The Stakeholder Committee consists of persons who, at national and international level, have competence to cover, by reason of their skills, knowledge, and roles the various aspects of the GIF Framework and represent different interested parties.

The main purpose of the Stakeholder Committee is to provide with input to develop and review the GIF Framework.

2.3.2 Validation Team (Advisory Committee)

A Validation Team is established by the Program Operator, prior verification of their competence, integrity and independence with the liability of:

- verifying and validating the Program and the GIF Framework (Criteria and Scoring system)
- providing the SO and the Program Operator with input for improvement.

The Advisory Committee is appointed by the Program Operator and the members of the Validation Team are members by right of such Advisory Committee.

A chair is appointed by the Program Operator.

2.3.3 Technical Secretariat

The Technical Secretariat is appointed by the Program Operator to:

- publish the GIF Framework on the website of the PO and the Program (www.getit-fair.com),
- monitor the maintenance of the Program Regulation and documents
- publish the list of validated “GIF Responsible Organization” on the website Get It Fair
- manage on the website all the applicable documents
- manage the qualification process of Validation Bodies
- plan and deploy activities and initiatives to promote the GIF Program
- plan and deploy activities and initiatives to promote the “GIF Responsible Organizations”
- provide the Program Operator with input to improve the Regulation
- provide the Program Operator with input on potential evolutions and development of the Program.

The validation bodies are required by contract to communicate to the PO the issued Validated Claims and the PO technical secretariat is responsible for updating its site accordingly.

At the same time, the technical secretariat periodically checks the publications of the issued Validated Claims done by the AVBs and by Accredia to verify the perfect alignment between them.

The frequency of the checks done on the publications depends on the number of validations that are carried out (the higher the number, the higher the frequency), in any case not lower than a bimonthly check.

2.4 Approved Validation Bodies

Approved Validation Bodies (AVB) are “Conformity Assessment Bodies” (CABs) that have been:

- a) accredited in compliance with the ISO 17029 standard and this Program by a recognized Accreditation Body (AB) signing a mutual accreditation agreement and
- b) approved by the PO to conduct the Due Diligence associated with the “GIF ESG Rating Scheme and provide the assurance of sustainability reporting.

The AVB is approved in compliance with the criteria and the procedures specified in the Regulation for AVB qualification. Among other criteria the AVB must be accredited as Validation Body according to ISO 17029 standard and this Program by an internationally recognized Accreditation Body signing an MLA.

All AVBs are requested to be Member of the non-profit organization playing the role of Program Operator and pay the annual membership fee according to the PO Fee Structure.

The AVB membership to the PO shall not allow the AVB to influence the decisions of the PO. AVB representatives shall not be allowed to become members neither of the Program Committee nor the Stakeholder Committee and in any way shall not be involved in any decision regarding the AVBs.

The agreement between the PO and the AVB addresses requirements to prevent any interference of the PO in the AVB validation activities and decisions. No member of the PO can be involved in the AVB validation activities and decisions.

The AVB has the exclusive liability of:

- a) conducting the Due Diligence according to the Program Regulation and the GIF Framework and shall keep duly indemnified the PO and the SO from any event that can compromise the Program reputation and credibility
- b) taking the decision whether the “GIF Responsible Organization” claim can be validated according to ISO 17029 and the sustainability reporting can be assured according to SRC 2032 and this Program
- c) Granting to the organization the right to use the validated claim (and label) and the sustainability reporting assurance statement.

The AVB shall:

- Appoint only Assessors from the GIF AP (Accredited Professionals) list, publicly available in the Program Operator WEB site.
- Commit to use the technological platform made available by the Program Operator to ensure the standardization of the Due Diligence planning, conduction, and reporting.
- Assure that the Due Diligence process is the source of the information used to
 - a) validate the “GIF Responsible Organization” Claim, according to the GIF Framework
 - b) Assure of sustainability reporting compliance with specified sustainability reporting standards and the applicable requirements of this Regulation.
- Assure that the Final Assessment Report, the score and the assurance report (for sustainability reporting) are based on and substantiated by clear evidence according to an appropriate sampling method suitable for the intended level of assurance (limited or reasonable).

- Assure that the score is calculated in accordance with the provisions of the GIF Scoring system and this Regulation.
- Assure that the Final Assessment Report is duly reviewed.
- Take the final decision for the Validation and the assurance of sustainability reporting.
- Deliver the Validation Statement to the Organization and its assessed unit/s
- Deliver the Assurance Statement to the Organization applying for assurance of sustainability reporting
- Monitor and review the use of the “Get It Fair” and the “Validated Claim” Logo and Mark.
- Assure that Assurance Statement is included in the organization’s sustainability reporting as evidence of its assurance.
- Protect from any misuse, abuse, and breach of the Rules of the use of the “Validated Claim” and its Mark.

The AVB shall assign the task of reviewing the Reports to professionals having the following combined competences:

- general background knowledge of the assessed organization sector regarding social responsibility aspects
- expertise in risk assessment to verify the coherence and consistency of the score with gathered evidence.
- awareness of relevant standards in the fields of social responsibility (Governance, Health & Safety, Environment and Social) and ethical claim/labelling
- knowledge of the regulatory framework within the scope of the ESG rating
- knowledge of sustainability reporting standards
- knowledge of the *Get It Fair* Regulation
- experience in report preparation
- specific knowledge of the UNI/PdR 102/2021 (as stated in the Program)
- basic knowledge of applicable legal requirements (e.g., legislation on commercial fraud, misleading advertising, unfair competition, labour law, environmental legislation, environmental labelling, etc.).

The AVB is requested to provide the PO with evidence that appropriate monitoring process is conducted on any professional involved in the validation activities: Assessors, Secretariat, Reviewers and Decision Makers.

The AVB must ensure impartiality, independence, and ethics towards all Organizations.

Impartiality can be assured in different ways among which including a specific function, a committee, or any other documented organizational arrangement.

For more details on the operational methods of an AVB, see the documents “GIF DOC 200 VB Approval Criteria” and “GIF DOC 201 VB Approval Process”.

2.4.1 Technical Secretariat

The Technical Secretariat (Person or Team) is appointed by the AVB to:

- Verify the application documentation,
- Verify the pre-engagement documentation,
- Evaluate, among the GIF AP Register, the Assessors and Technical experts to be appointed for conducting a Due Diligence,
- Verify the completeness of the Assessment package to be submitted to the Decision Person.

The Technical Secretariat in charge of managing the validation activities has specific knowledge on:

- ISO 17033
- ISO17029
- UNI/PdR 102
- SRC 2030 and
- GIF Program regulation and procedures.

2.4.2 Reviewer

The Reviewer is an independent person/Team from other roles involved in the validation activity (Secretariat, Pre-engagement, engagement, assessment Team).

The Reviewer (Person or Team) is appointed by the AVB to verify the Final Assessment Report and, more specifically, the following:

- Completeness of the Final Assessment Report
- Coherence between the Score and the evidence
- Coherence between the description of findings with the score

The Reviewer (Person or Team) is required to have specific knowledge at least on:

- GIF Program regulation and procedures
- GIF Framework (principles, criteria and Scoring system)

- GIF Reporting
- SRC 2030 and
- Standard ISO 17033, ISO 17029 / UNI/Pdr 102:2021

The reviewer has the authority to submit the Lead Assessor queries to clarify the report contents and ask for modification of the final assessment report before submission to the AVB decision person/committee.

2.4.3 Decision person/Committee

The Decision Person (can be a person with the competence of a Reviewer) or Committee has specific knowledge regarding on ISO 17033, ISO 17029, UNI/PdR 102 and the Program.

The Decision Person (or Committee) is appointed by the AVB to:

- assure the assessment and review processes have been conducted in accordance with this regulation decide on granting the Validated Claim "GIF Responsible Organization",
- approve the final score and outputs,
- decide on granting the assurance statement as regards to the corporate sustainability reporting.

2.4.4 No outsourcing

The AVB is not permitted to outsource any validation activity without prior written consent by the PO.

2.5 Due Diligence records

The SO assures the standardization of the Due Diligence process and the reporting preparation by providing all AVBs with the support of an app.

An AVB is bound to use the iAudit App provided by the SO.

The AVB has not permission to modify the functions of the iAudit App given in use.

The AVB shall retain documents and records as an evidence of Due Diligence conduction activities. The list of documents and records to be retained includes, but is not limited to, the following:

- Application
 - ✓ Application form duly filled
 - ✓ Undertaking letter
 - ✓ General Terms and Conditions
 - ✓ Commercial Offer
- Pre-engagement package
 - ✓ Pre-engagement information form (fully aligned with sustainability reporting standards)
 - ✓ Self-Assessment
- Assessment planning and execution
 - ✓ Appointment letters to Assessors
 - ✓ Assessment Plan
 - ✓ Interview sampling Plan
- Final Assessment Report
 - ✓ Assessment Review Document
- Decision
 - ✓ Agenda and Minutes of the AVB Scheme Committee meeting.
 - ✓ Validation statement sent to the Organization.

Copy in Pdf of the Final Assessment Report has to be downloaded from the I-Audit App for each of the 3 phases of the Final Assessment Report (draft, reviewed and final).

The above documents shall be made available to the PO and the Accreditation Body for at least 2 Validation cycles (6 years).

3 GIF Framework

3.1 Introduction

The Program is based on the document “Get It Fair Framework” developed by the SO and made publicly available by the Program Operator on the official website.

The rules that applying to the “Validated Claim” are specified in the following documents:

- a) this Regulation
- b) the Get It Fair Framework (GIF Framework).

The GIF Framework is:

- a) a non-prescriptive set of criteria, and it is applicable to all types of organizations in the private, public, and non-profit sectors regardless of size, sector, activity, or maturity
- b) Outlined referring to internationally recognized documents and standards (GIF DOC 100B “Reference documents and glossary”

3.2 The GIF Framework Structure

The GIF Framework structure consists of three integrated and interdependent elements:

- a) Principles
- b) GIF Criteria
- c) GIF Scoring system

3.2.1 The Principles

The GIF Framework adopts the ISO 26000 seven principles of social responsibility, which every organization should respect and apply:

- 1) Accountability
- 2) Transparency
- 3) Ethical Behaviour
- 4) Respect for Stakeholder interests
- 5) Respect for rule of law
- 6) Respect for international norms of behaviour
- 7) Respect for human rights

3.2.2 The GIF Criteria



The GIF Framework covers all relevant social responsibility aspects and consists of **5 (five) criteria**:

- 1 criterion covers the Governance (according to the Code of Conduct of Italian Stock Exchange) and the Management System for social responsibility (according to ISO 26000)
- 4 criteria cover the specific risks of IROs related to each aspect of the social responsibility.

A definition is given for each criterion to better clarifying the meaning of the same.

Every criterion is organized in **Topics** which specify what an organization is supposed to do to be considered socially responsible and to reduce the exposure level to risks of IROs on Stakeholders (for example: Criterion “Social” is organized in two Topics: “Human Rights” and “Labour Practices”).

Every Topic is organized in “**Areas**” (for example the topic “Human Rights includes, among others, “Child labour” and “Forced Labour” areas). Every Area includes a homogenous set of non-mandatory and non-exhaustive list of assessment points among which the requirements established in the specified sustainability reporting standard.

There are two types of Areas:

- **"Core"**: evaluation elements aligned with the OECD Guidance for Due Diligence guidance for responsible business conduct
- **"Non-Core"**: evaluation elements addressed by ISO 26000, but non specifically addressed by the OECD Guidance.

While not all parts of the GIF Framework are applicable to all types of organizations, all Core elements are relevant for every organization.

The Assessment points of the GIF Framework embed, where applicable, the references to sustainability reporting standards (e.g. GRI).

The organization has the responsibility to identify what is relevant and significant for them and what needs to be addressed. The organization makes its own considerations and engage in a continuous dialogue with Stakeholders, leading to the "Materiality Assessment".

3.2.3 The GIF Scoring system

The GIF Scoring system (GIF DOC 122 "Scoring System") is designed to determine, in a semi-quantitative manner (Score), the exposure level to ESG risks and provide Stakeholder with a reasonable level of assurance by confirming the plausibility of assumptions based on the risk evaluation assumptions supporting the score.

The overall score reflects and combines two different aspects:

- how the organization has established, implemented, and reviewed a Governance and Management System in which social responsibility is fully integrated with the overall management
- which is the exposure level to risks that may result into IROs in each ESG aspect in operations and its supply chain.

The GIF scoring system specifies the evaluation criteria and thresholds for sustainability reporting assurance.

ESG rating

The **Overall Score** reflects the exposure level to the Social Responsibility related risks of the Organization.

A Score per Area is assigned by the Assessor in a scale of 5 or multiple of 5 within a range from 0 to 100. The meaning of each score's range depends on the Aspect (Governance and Management System or Risk Area) as explained in the Annex 2.1.

A Score per Criterion is calculated as an average of the score assigned to each Area of that Aspect.

The score for Governance and Management System Criteria reflects how the Organization has established, implemented, reviewed, and improved a Governance and Management System than minimize ESG risk level. The score for the Social/Safety/Environment/Business Ethics criteria reflects the exposure level to specific risks of the Social Responsibility.

A total Score is calculated as an average of the scores per Criterion. The meaning is defined in the Annex 2.2.

Sustainability reporting assurance

The Overall Score reflects the sustainability reporting conformity level with reference to the applicable reporting standards and criteria.

A score per criterion is assigned by the Assessor in a scale from 0 to 5.

The overall score is an average of the scores per criterion.

4 Requirements related to competencies

The Program refers and adopts the GIF AP Credentialing System to provide Stakeholders with confidence of the assessment team competence. The GIF AP Credentialing system is a certification scheme for people according to ISO 17024 requirements aiming to certify the competence of the following profiles:

- GIF AP Assessor
- GIF AP TE Governance & Business Ethics / Social /HSE/SREA

This Program requires AVBs to:

- a) have access to personnel, facilities, equipment, systems, and support services that are necessary to properly perform the Due Diligence and the validation activities
- b) appoint only certified GIF AP Assessor or Technical Experts to conduct a Due Diligence within this Program. The list of GIF APs professional is made publicly available in the PO WEB site.

4.1 Competency criteria

The Program adopts the competencies established by the GIF AP Credentialing System for:

Grade	Description
GIF AP Assessor (GIF AP DOC 201b)	GIF AP able to conduct a full Due Diligence Assessment as a member of an Assessment Team. An Experienced GIF AP able to coordinate and lead an Assessment Team and engage with the Assessed party members can be appointed as Lead Assessor.
GIF AP Technical Expert (GIF AP DOC 201c/d/e/f)	Professional who has attended a GIF AP course and is expert of specific ESG aspects (Governance, Social, Health and Safety, Environment) and the assurance of sustainability reporting

The GIF APs Technical Regulations are publicly available in the Program Operator WEB site.

Evidence of the GIF AP Assessors and GIF AP Technical Experts certification and maintenance shall be requested and retained by the AVB.

The AVB shall classify Assessors and Technical Experts according to the sector specialization and in the team setting, preference will be given to assessors having experience from the same sector of the organization to be validated. The AVB shall establish procedures to identify the local applicable legislation and evaluate the Assessors and Technical Experts competences before the Assessor team appointment.

Work Experience and Professional Experience allow to determine in which industry sector the applicant Assessor is qualified to perform the Due Diligence activities.

4.2 Training

GIF AP Assessors and GIF AP Technical Experts are requested to meet the training requirements established in the GIF APs Technical Regulations.

4.3 Credentialing

GIF AP Assessors and GIF AP Technical Experts are required to provide the AVB with evidence as regard to the maintenance of their criteria according to the GIF AP Credentialing system regulations.

If the credential is not maintained by a GIF AP, the credential shall expire and information of the status "inactive" shall be publicly available in the Program WEB site.

The AVB is requested to periodically check the certification status of every GIF AP before appointing in an Assessment Team.

4.4 Publication

The PO shall manage and keep updated and up to date the list of GIF APs along with the status: valid, expired, withhold or terminated.

The list of GIF APs is publicly available in the Program website.

4.5 Duties of the Validation Body

The AVB shall assure the Program Operator the following:

- access to sufficient number of GIF APs (Assessors and TEs) to perform the Due Diligence activities,
- appointment of professionals (Assessors and TEs) with a valid GIF AP designation,

- access to sufficient number of competent and independent resources to conduct the internal review,
- knowledge of the applicable accreditation standards (ISO/IEC 17029).

The AVB shall provide the Program Operator with confidence regarding the absence of any conflict of interest with the Organization to be validated by establishing and implementing appropriate procedures and controls for impartiality.

All personnel involved in the Due Diligence activities to enter into a legally enforceable agreement with the AVB in which they commit themselves to:

- 1) comply with the AVB processes and instructions, including those relating to impartiality and confidentiality
- 2) declare any prior and/or present association on their own part, or on the part of another person or organization with which they have a relationship (e.g.: family member of their employer) with an Organization applying for the Due Diligence and "Validated Claim".
- 3) disclose any situation known to them that can present them or the AVB with a perceived or actual conflict of interest. Situations that can result into conflict of interest may include, but are not limited to, the following:
 - a. relation with any condition that can obstruct the free and peaceful performance of the Due Diligence,
 - b. any economic relationships with the Organization over the past three years,
 - c. any type of formal or informal commitment to engage in any relationships with the Organization for the whole duration of the Due Diligence,
 - d. any conflict of interest that may affect the proper operation of the Due Diligence activities,
 - e. any involvement in consulting services to the Organization over the past 3 (three) years.

Personnel include those persons that are directors, employees, and committee members of the AVB and any contracted persons that are used by the AVB to undertake Due Diligence activities.

The AVB shall:

- establish and implement suitable procedures for monitoring the performance of personnel and Assessors,
- take decisions, as may be appropriate, regarding personnel and Assessors,
- inform the PO of any decisions regarding the GIF APs Assessor and the GIF Technical Experts,
- apply for the PO to enable the GIF APs to access the i-Audit app.

5 Requirements related to the validation and assurance processes

5.1 Application

The Organization interested to apply for the services (ESG Due Diligence, GIF Validated Claim, Assurance of sustainability reporting) shall contact the AVB and receive the Application Package, including the Applicant Guidance (GIF DOC 312) and other documents and forms

The Applicant shall fill the Application Form (specifying among others the Unit/s to be included in the scope and submit to the AVB along with the requested documents.

The designation of the Organization at this stage of the Program is “**Applicant**” and the AVB shall prepare and submit to the Applicant the commercial offer.

5.1.1 Commercial offer

The commercial offer is based on the information provided by the Applicant in accordance with this Regulation and further information specified in the Applicant Guidance. It shall specify the following information:

- 1) scope and objectives of the service (ESG Rating, GIF Responsible Organization validation and/or assurance of sustainability reporting along with the specification of the level of assurance)
- 2) activities
- 3) estimated number of man-days (based on information provided on the Application Form)
- 4) applicable fees according to the GIF Fee Structure

The Applicant is aware and accepts that, at the completion of the pre-engagement, the AVB retains the right to:

- a) confirm the commercial offer
- b) modify the commercial offer (and the Applicant has the right of accepting or rejecting it)
- c) decline the Due Diligence if the Pre-engagement information present reasons to justify the decision.

Along with the commercial offer the AVB shall send to the Customer:

- a) the undertaking letter (GIF DOC 311 b)
- b) the General Terms and Conditions of the service (GIF DOC 313c).

5.1.2 Assessment man-days determination

The number of Assessment man-days covering the validation Cycle is:

- a) Estimated by the AVB at the time of the commercial offer
- b) Confirmed or modified by the AVB at the end of the pre-engagement

5.1.2.1 ESG Due Diligence and “GIF Responsible organization” validated claim

The AVB shall calculate the man-days according to the table in Annex 1.A and the “comply or explain” principle.

The overall calculation of due diligence man-days is broken down into the following categories:

Phase	Where	Purpose
Pre-engagement time	Off site	Documentation review (self-assessment, MS manual, etc.) Information collection on the organization
Assessment time	Off site	Assessment preparation (logistic arrangements) Assessment planning (preparation of assessment plan and interview sampling plan)
	Off/on site	Site assessment conduction (including governance, interviews, etc.)
Reporting time	Off site	Final assessment reporting preparation

At the time of the commercial offer:

- a) **Pre-engagement time:** considering that the objective of this activity is to confirm the assessment time, the duration is fixed irrespective of the organization size, maturity level and complexity of the management system and documentation therefore reduction/augmentation factors shall not apply.
- b) **Assessment time:** includes the standard number of man-days to be allocated to the assessment conduction.
- c) **Reporting time:** fixed number of man-days irrespective of the organization size, maturity level and complexity of the management system and documentation. Reduction and augmentation factors shall not apply.

The table “ESG Rating – Number of man-days base” in the Annex 1 - section 1.A specifies the overall man-days and its breakdown in the above components.

In determining the number of the Due Diligence man-days, the following aspects are taken into consideration:

- a) total number of employees, including permanent, part time, contract, and temporary (the total number of employees shall be calculated in terms of equivalent full time man-day. For example 2 employees working part time half a day will be calculated as one full time employee)
- b) the nature and relevance of environmental and health & safety aspects
- c) the number of processes in each unit for both individual sites and multi-site operations
- d) the need for a translator to be involved
- e) the number of shifts and how many workers per shift.

The total number of Due Diligence man-days estimation shall be determined, and record kept.

Permitted augmentation

The number of man-days indicated in the Annex 1 Table 1.A can be increased for the following reasons:

- a) views of interested parties
- b) additional or unusual ESG aspects or regulated conditions for the sector
- c) documents or activities located in premises different from the assessed unit,
- d) existence of multiple facilities having completely different processes in the same site,
- e) high complexity of production processes and operations and related risks
- f) multiple shifts: additional half-day per shift shall be calculated for conducting interviews to employees in every shift
- g) multiple site activity: additional assessment time shall be calculated in case of organizations carrying out the same activity in different sites (e.g. construction company with several projects, service company providing services in different customers' sites).
- h) Risks of ESG related accidents and impacts arising, or likely to arise, as consequences of incidents, accidents, and potential emergency situations, previous ESG related problems that the organization has contributed to
- i) Outsourced functions or processes
- j) Indirect aspects necessitating increase in audit time

The travelling time to reach the organization in remote area of different premises of the organization shall not affect the assessment time and shall be separately quoted by (and reimbursed to) the AVB.

The maximum permitted augmentation in the calculated Assessment man-days per Unit shall not exceed 30%, according to the reasons established by the PO.

The AVB shall explain the reasons for assessment time augmentation.

Permitted reductions

The AVB shall establish criteria and procedures to demonstrate the application of permitted reductions to the Assessment time (reductions are not permitted to the pre-engagement time and reporting time).

Permitted reductions are limited to the maximum amount of 45% in accordance with the following factors and thresholds:

External conformity assessments

Reduction factor	Maximum %
Management system certification (Es.: ISO 9001, ISO 14001, ISO 45001, ISO 37001, SA 8000, ISO 50001, EMAS, etc.)	up to a maximum of 20% (average of 5% for each management system certification)
Integration level of management systems (the organization uses one single management system to manage multiple aspects of organizational performance) according to Annex 1.1.	Up to a maximum of 5%
Product/process certification and verified/validated claims related to the Program scope (e.g. EPD, Ecolabel, GHG emissions)	Up to a maximum of 5%

The reduction factors are permitted for certifications issued by accredited bodies in accordance with internationally recognized standards and/or programs positively assessed for accreditation purposes.

On AVB request, the SO shall evaluate and decide whether equivalent certifications can be considered among the reduction factors. A list of permitted certifications and schemes shall be updated and made publicly available by the PO.

Other reduction factors

Reduction factor	Maximum %
Sustainability reporting referring to internationally recognized standards (e.g. GRI, SASB, CDP, ESRS-EFRAG) with assurance	Up to a maximum of 5%
a) low complexity of the Governance Bodies (e.g. Board without or with committees) b) low complexity of the production process c) low exposure level to ESG risks in the interested unit/s (e.g. software house)	up to a maximum of 5%
Large number of people delocalized in multiple sites (e.g. service industries with large number of employees delocalized in several places and providing the same services such as cleaning, catering, etc.)	Up to a maximum of 5%

The AVB shall explain the reasons for assessment time reduction.

Multiple sites:

The purpose of the Program scope “ESG Rating and GIF Responsible Organization claim” is to validate the exposure level to risks of events that may occur in a specific unit because specific risks (social, health and safety, environmental) may vary unit by unit.

The programme distinguishes two types of units:

- a) permanent units
- b) temporary units.

Organizations carrying out the activity in **multiple permanent units** (e.g. RMC company) are not allowed to the sampling within a list of units because the purpose of the “GIF Responsible Organization” Program is to validate a claim meaning the exposure level to risks of events for each assessed Unit. The Validation Body is allowed to optimize the assessment man-days according to the following principles:

- 1) the validation scope will cover the headquarter and the list of assessed units included in the application
- 2) The assessment man-days will be calculated according to the following principles:
 - the man-days required to evaluate the exposure level to the Governance and Management system and the Business Ethics criteria will be calculated only once for all the interested units. The assessment of these risks will be conducted at corporate level. Cross checks will be conducted in each unit.
 - the man-days required to evaluate the exposure level to specific risks related to Social, Safety and Environment will be calculated for each unit taking into consideration its size and the complexity of the processes in each unit included in the scope. The overall number of man-days will be the sum of the assessment man-days calculated for every unit.

Organizations carrying out the activity in **multiple temporary units** (e.g. construction companies, organizations delivering the service in different customers’ sites) the assessment man-days will be calculated according to the following principles:

- the man-days required to evaluate the exposure level to the Governance and Management system and the Business Ethics criteria will be calculated only once for all the interested units. The assessment of these risks will be conducted at corporate level. Cross checks will be conducted in each unit.
- the man-days required to evaluate the exposure level to specific risks related to Social, Safety and Environment will be calculated on a sample within a range of 10 to 20% of the overall number of units and an additional ½ day per unit shall be calculated.

The overall number of man-days will be the sum of the assessment man-days for the headquarter and the assessment man-days calculated for every unit included in the sample.

All the specified permitted reductions/augmentation for both multiple permanent and multiple temporary shall apply only to the assessment time and must ensure the achievement of the expected level of assurance.

Shifts

For organizations where product/service realization processes operate on a shift basis, the extent of auditing for each shift shall be planned and executed by the AVB depending on the processes done on each shift and taking into consideration the relevant risks (social, health and safety, environmental).

The level of control of each shift is demonstrated by the Organization.

To evaluate the effective exposure level to risks at least one of the shifts inside and outside of regular hours shall be audited during the validation Due Diligence. During Periodic assessment, the AVB may decide not to assess the second shift based on the recognized maturity of the organization’s management system and reliability of the operational controls. Adjustments for delaying the starting time of a site audit are recommended

whenever possible, to cover both shifts within the audit day. The justification for not auditing the other shifts shall be documented by the AVB taking into consideration the risk for not doing so.

The AVB shall ensure that:

- assessment of second/third shift shall mainly focus on workers' interviews and health and safety issues.
- A minimum of 1 hour SHALL be spent to conduct the assessment in the second/third shift.
- A minimum of 10% of persons calculated in the overall sampling shall be interviewed in the second/third shift

5.1.2.2 Assurance of sustainability reporting

The assurance of sustainability reporting man-days:

- are additional to the ESG Rating man-days (Table 1.A)
- depend on the declared compliance level specified by the organization (e.g. GRI specifies two compliance levels: "with reference to" and "in accordance with").
- depend on the level of assurance requested by the Organization

The overall calculation of the Assurance of sustainability reporting activity is broken down into the following categories:

Phase	Where	Rational
Pre-engagement time	Off site	Sustainability reporting review Focus on index, explanation of omissions completeness of information according to the applicable standard
Assessment time	Off site	Assessment preparation (logistic arrangements) Assessment planning (preparation of assessment plan and interview sampling plan) "Evidence gathering plan" (sampling plan)
	Off/on site	Additional man-days depend on the level of assurance ("limited" or "reasonable") requested by the organization. In the event of "limited assurance" the assessment time allocated for the ESG rating shall not need additional time. In the event of "reasonable assurance" the assessment time needs an augmentation cause of the extension of the scope and the largest size of sampling of data and processes to be verified
Reporting time	Off site	Assurance report and Assurance statement declaration. Considering the nature of the assurance of sustainability reporting with reasonable level of assurance process the number of man-days may vary within a specified range due to the need of submitting queries to the organization and collecting more specific data and information.

The man-days for the assurance of sustainability reporting shall be calculated according to the table in Annex 1 – Section 1.B

If the organization applies to both the services (ESG Rating & assurance of sustainability reporting) the man-days shall be based on the man-days calculated for the assurance of sustainability reporting

5.1.3 Commercial Offer acceptance and payment of fees

The Applicant shall:

- return the Commercial Offer Letter countersigned to the AVB
- return the undertaking letter printed on its letterhead with the legal representative signature
- provide the AVB with evidence of the established fee payment.

The above documents create the contractual framework between the Parties governing the Validation Cycle.

The Application shall expire if:

- the Fees specified in the commercial offer are not received
- the Applicant does not sign the commercial offer and related contractual documents.

The Application & Pre-engagement Fee is not refundable.

The AVB shall inform the Applicant on the successful completion of the Application.

In case of Application acceptance, the AVB shall apply with the Program Operator for:

- creating an Organization Account or update an existing one,
- assigning to every Applicant a unique serial Identification Number within the Program,

c) communicating the serial number to the AVB who, in its turn, communicate it to the Organization.

The master **Register** is managed and handled by the SO and the Technical Secretariat of the PO. The Unique Serial Number assigned by the SO will be associated to the Organization for the entire Validation Cycle duration.

5.2 Pre-engagement

The AVB shall send to the Applicant the **Pre-engagement Package** constituted of a set of information documents, and forms & documents to be prepared and sent back to the AVB within and not **over 45 days**.

The Applicant accepts to provide the AVB with information:

- a) Pre-engagement information form (includes the organization profile and the results of the materiality assessment) or the latest version of the sustainability reporting according to internationally recognized standards (eg.: GRI, ESRS, etc.).
- b) final list and address/es of the Organization's Unit/Units to be included in the Scope
- c) formal acceptance of the "GIF Responsible Organization" Claim granted within this Program.
- d) the Self-assessment duly filled
- e) the information required to plan and conduct the Due Diligence (as required by the Programme)

5.2.1 Pre-engagement information and Materiality Assessment

The Organization is requested to provide the AVB with:

- a) the pre-engagement information form if a sustainability reporting according to applicable standards is not available (this form is aligned with GRI 2 and GRI 3 2021 Standards) or
- b) a Sustainability Reporting prepared referring to specified standards (e.g. GRI universal standard 2021) if such document is available (irrespective of the Organization applies for its assurance).

The materiality assessment requested to the Organization, aims to attest whether the Organization has identified its Stakeholder and prioritized the Material Topics.

Information related to the material topics prioritization is disclosed by the organization by:

- a) filling the section 6 of the Programme form provided by the AVB (Form 321) or
- b) providing the existing materiality matrix

The AVB shall collect information regarding the results of other conformity assessment activities as an input when performing assessment activities.

In the event the materiality assessment addresses one or more relevant areas not covered by the GIF Framework the AVB shall analyse the results of the materiality assessment and take a decision regarding how to consider such area during the Assessment.

The Applicant is requested to report the results of the Materiality Assessment according to a pre-defined Format sent by the AVB.

5.2.2 Self-Assessment

The Applicant shall return to the AVB the Self-assessment Form filled and signed by the legal representative.

The Self-assessment is a questionnaire referring to the GIF Framework aiming to:

- a) self-evaluate whether it is ready to successfully complete the Due Diligence process
- b) minimize the risk of failure of the site assessment.

The Self-assessment aims to enable Applicants to:

- understand the Framework structure and evaluation elements
- understand the GIF Scoring system
- gain awareness of their preparedness to receive the Assessment
- identify the strengths and weaknesses points with regards to the GIF Framework.

The self-assessment questionnaire shall be prepared according to the guideline included in it,

The GIF AP Practitioner support in preparing the self-assessment is recommended.

The self-assessment score assigned by the Applicant shall not enter in the Assessment final score.

5.2.3 Sustainability reporting

Organizations applying for the assurance of sustainability reporting shall:

- a) submit to the AVB the latest version of the sustainability reporting
- b) specify the sustainability reporting standards it refers and the applicable compliance level (e.g. GRI "referring to" or "in accordance with")

The organization shall provide a sustainability reporting that is understandable, relevant, verifiable, comparable and represented in a faithful manner.

To ensure the reliability, consistency and comparability of sustainability-related disclosures the organization shall provide the AVB with evidence of adopting criteria, indicators with regard to:

- a) the capacity of addressing, with a systemic and forward-looking approach, issues such as climate change mitigation (including as regards scope 1, scope 2 and, where relevant, scope 3 greenhouse gas emissions) climate change adaptation, water and marine resources, resource use and the circular economy, pollution, biodiversity and ecosystems (according to Directive 2022/2464 requirements).
- b) the implementation of the DNSH (Do Not Significant Harms) principle.

5.2.4 Pre-engagement package verification

The AVB shall have a documented procedure that specifies the criteria for engaging the customer based on various risk factors. These criteria may include geographical, cultural and business sectors from which they may choose to reject an application

The AVB appoints a GIF AP Assessor to verify the Pre-engagement package documents and ensure that the Applicant is ready for the Due Diligence and, particularly, that:

- the Program is applicable to the Applicant organization,
- the "GIF Responsible Organization" Claim and its boundary is understood and agreed,
- the objectives and scope of the Assessment have been agreed with the Applicant,
- the fulfilment of the requirements of the UNI/PdR 102:2021,
- the specified requirements against which the claim will be awarded have been identified and are suitable,
- the pre-engagement form (or the sustainability report) is complete and accurate
- the material issues on the 3 (three) dimensions of sustainability has been carried out
- the level of assurance of the claim has been understood and agreed,
- the expected outcomes (ESG Rating, GIF Responsible Organization validation and/or assurance of sustainability reporting) can be achieved,
- the resources and competences required to undertake the Assessment have been identified and are available,
- the estimated man-days can be confirmed or need modification

For assurance of sustainability reporting:

- the sustainability reporting prepared by the organization in the latest version (if available)
- sectoral sustainability reporting standards to address material topics have been taken into consideration
- the expected level of assurance is declared by the organization

Prior to engage a customer the AVB shall verify:

- a) the approach established and implemented by the reporting organization to identify and evaluate the IRO according to the methodology specified in the applicable reporting standard (e.g. GRI)
- b) the recent history of major unaddressed violations in any area of the GIF Framework (e.g. human rights, health and safety, environmental corruption, etc.)
- c) the existence of major grievances, legal actions or major campaigns carried out by external organizations (e.g. NGO, trade unions)
- d) the language spoken by personnel at the organization. The AVB shall ensure it has the capacity of to communicate effectively with the majority of personnel
- e) whether the organization has had audits against specific standards (e.g. board review, social audits, environmental impact assessment, compliance audits, etc.) and, if so, reviews of those audit reports
- f) whether the organization has been supported by a GIF AP Practitioner in preparing the assessment.

For assurance of sustainability reporting:

The AVB shall appoint an assessor with specific competence to carry out a review against the requirements specified in the standard referred to.

In this phase the assessor shall evaluate the sustainability reporting against the following criteria:

- completeness
- clarity

The results of this research shall be documented and maintained by the AVB in the organization file and include evidence of such analysis.

This process shall be included in the overall calculation of assessment man-days as part of pre-engagement activity for initial assessment.

5.2.5 Risk Assessment

Prior to completing the pre-engagement activities, the AVB shall identify and assess the assessment risks that could result into material misstatement of both the ESG rating and assurance of sustainability reporting.

Misstatements can arise from errors or frauds.

The risk assessment¹ can require a change to the assurance scope and objectives and is considered in planning activities. The level of detail of the risk assessment process may vary with the organization's purpose, complexity, scale and impacts as well as its compliance obligations.

The risk assessment helps the AVB prioritize the assessment approach. The level and depth of the risk assessment activity shall be determined by the organization complexity, the intended user(s) requirements, and the level of assurance sought. The AVB shall use recognized methods of risk assessment informed by the level of assurance to be met.

In selecting the items that shall be included in the risk assessment, the AVB shall be aware of the links between the organization's context, interested parties, sustainability impacts, material topics and sustainability performance and exposure to risks.

The assessment risks shall consider include consideration of the following issues, as applicable:

- determination of the organization's context
- identification of the interested parties and the degree of consultation with them
- determination of sustainability aspects and related impacts (material aspects)
- degree of complexity when determining the organizational boundaries
- likelihood of omission of a potentially significant sustainability impact
- level of detail of the available documentation
- nature of operations specific to an organization, facility, project, product or service
- nature of the quantification methods
- quality, sources, and processes for interpreting the data
- governance structure
- organization's compliance obligations
- maturity of the organization's reporting process
- organization's data quality assurance processes
- methods used to implement and monitor performance
- determination of the reputation aspects and related impacts

The outcome of the risk assessment shall be documented and used to direct the assurance activities.

5.2.6 Decision

The GIF AP Assessor prepares a pre-engagement review and recommend whether the Organization can proceed (or not) with the engagement phase. The AVB retains the right of deciding upon careful evaluation of the pre-engagement documentation carried out the GIF AP Assessor.

The AVB decision is communicated to the Applicant by sending a formal Acceptance/Declining Letter.

If the AVB declines to complete the assessment, the application fee is not refundable.

A communication shall be sent by the AVB to the organization for acknowledgement of the identified issues and subsequent decisions.

5.3 Engagement

The AVB confirms or reviews the final commercial offer and, more specifically, the man-days calculation.

A simple communication with the above information is sent to the Applicant considering that it has already accepted the general terms and condition of the service which specify:

- the Due Diligence requirements,
- the permission to the Assessment Team to examine documentation and have access to all relevant processes, areas, records, and personnel,
- the AVB obligation to confidentiality

¹ References: International Standard of Auditing (ISA) n.315 and ISO 31000

- the obligation to make provision to accommodate observers,
- the Rules of the “Validated Claim” Mark.

For assurance of sustainability reporting:

The AVB and the organization shall agree on the following (according to SRC2030 – 9.3 clauses):

- agreement on the terms of the assurance engagement (SRC 2030 9.3.1)
- objectives of the assurance engagement (SRC 2030 9.3.2)
- scope of the assurance engagement (SRC 2030 9.3.3)
- assurance criteria (SRC 2030 9.3.4)
- level of assurance (SRC 2030 9.3.5)
- risk assessment (SRC 2030 9.3.6)
- information gathering methods and techniques (SRC 2030 9.3.7)

Information gathering methods and technique will be included in the assessment plan (see 5.4.3).

Observers are limited to personnel sent by the AVB, the Program Operator, the AVB’s Accreditation Body and any Public Authority.

The AVB shall take responsibility for any inputs that it accepts to consider, as part of the assessment and validation activities, including those that have been generated by the Organization or other external parties.

The Applicant retains the right of rejecting the revised commercial offer.

The initial commercial offer or the revised commercial offer signed by the AVB and countersigned by the organization legal representative is the contractual agreement between the parties.

The designation of the Organization changes from Applicant to **Organization** and the Due Diligence shall cover the list of Units approved and identified.

In the event the activities of the Validation included in the Program are not completed within **3 (three) months** from the from the date of the Confirmation Letter (as per paragraph 5.2.3), the registration number will expire, and the Organization will need to make a new Application and pay a new Application Fee.

5.4 Planning

5.4.1 Assessment Team

The AVB shall appoint the remaining members of the Assessment Team, having all necessary competences and skills required to conduct the Assessment according to the GIF Framework.

The AVB is contractually bound to appoint Assessors taken from the GIF AP list published by the Program Operator to ensure that they have the necessary knowledge, skills, experience, and capacity to perform the Due Diligence activities.

The size of the Assessment team varies depending on the size and complexity of the Unit/s contractually covered.

The AVB prepares and send to each Assessment Team member the **Assessor Appointment Letter**, including the **Declaration of No Conflict of interest**.

The appointment is considered accepted if no objection is received within 3 (three) working days.

The Lead Assessor is given the permission to access the i-Audit App provided by the SO supporting the Assessment planning and execution.

5.4.2 Documentation review

The Lead Assessor completes the documentation review and:

- determines the assessment activities based on the understanding of the Claim,
- verifies and confirm the timing and access arrangements with the Organization.

5.4.3 Assessment plan

The Lead Assessor shall determine the assessment activities and, after the documentation review, prepares:

- a) Assessment Plan
- b) sampling Plan

The Assessment plan shall be prepared according to the principle “comply or explain”.

Part of the Assessment time shall be dedicated to the employees and workers interviews and records verification. The number of persons to be interviewed (individually and in group), the number of workers files to be analysed and when such activities to be done, constitutes the Sampling Plan and shall be calculated according to the table in Annex 1.C The Sampling Plan concurs to the Assessment Plan definition.

The Lead Assessor shall ensure that the Assessment is conducted during working days in which the Organization and all its Units are in operation. The Assessment shall not be planned or carried out in case the Organization, or the Unit/s is non-operational for any reason.

The Assessment Plan is prepared to ensure that all the GIF Framework Aspects and Areas are adequately assessed.

In preparing the Assessment Plan the Lead Assessor is guided by the results of the materiality Assessment and following indicative breakdown:

Assessment Plan			
Aspect	Assessment Time	Aspect	Assessment Time
Management System	30%	Health & Safety	20%
Social	20%		
Business Ethics	10%	Environment	20%
	60%		
			40%

Variations are permitted and decided by the Lead Assessor according to specific situations and the result of the Materiality assessment.

The results of other conformity assessments and certifications are considered in the calculation of the Assessment man-days but do not enter the overall score.

If all the relevant documents are not available at the Unit/s premises because kept in different premises (e.g.: Headquarter), part of the Assessment shall be conducted in that premises and shall be accordingly planned.

The Assessment Plan shall specify activities and schedule and in particular:

- objective and scope of the Assessment
- identification of the Assessment Team members and their roles and responsibilities within the team
- time frame and duration of the Assessment
- specific requirements.

The sampling shall take into consideration the results of the assessment risks identified in pre-engagement.

5.4.4 Assurance of sustainability reporting

The SRC2030 9.4 shall apply. The assessment plan shall include the sampling in accordance with SRC 2030 clause 9.3.7 and the AVB shall provide evidence of the effectiveness and completeness of the sampling approach to conduct the execution activities in accordance with the required level of assurance (limited or reasonable).

The assessment plan shall include, in accordance with the results of the materiality assessment, information as regards to:

- the number of material topics and related indicators and data to be verified
- the number of internal controls to be verified
- the number of material topics for which the confirmation of assumptions is required

The Lead Assessor sends the Sampling Plan and Assessment Plan to the Organization along with the **Assessment Package**, to arrange with the Organization the timing and access arrangements.

Modification and changes to the size and type of sample specified in the Assessment Plan shall be approved by the Lead Assessor.

The AVB shall communicate the names and roles of the Assessment Team members to the Organization with sufficient notice for any objection to be made in relation to the appointed team members.

5.5 Execution

5.5.1 Assessment of the Applicant's Governance

The Governance risk evaluation will be carried out according to the GIF Framework and shall keep into consideration the size, board complexity and capital structure of the Organization.

Such assessment will be conducted by GIF AP owning specific knowledge and experience in the field of Corporate Governance.

This activity can be carried out in remote.

5.5.2 Initial Assessment conduction

The AVB performs the assessment activities in accordance with Assessment Plan and Sampling Plan.

The Initial Assessment covers all the GIF Framework Aspects and Areas and aims to verify and collect sufficient evidence to support the determination and calculation of the scoring according to the GIF Scoring system.

The results of other conformity assessment activities can be used as an input when performing assessment activities.

The AVB shall ensure the information/data traceability through the data/information management process, any further analysis and calculation.

The Assessment Team will visit the Organization premises to collect sufficient objective evidence and the Organization will allow the Team the access to all physical areas and all documentation.

The Assessment Team assigns a score for each Area as a conclusion on the outcome of the Assessment activities and prepares the Final Assessment Report keeping into consideration that this Report constitutes the input for the preparation of the other Program outcomes (e.g., non-financial report, ethical label, etc.).

The SRC 2030 – Clause 9.5 shall apply for sustainability reporting certification.

Opening meeting

The opening meeting aims to explain the dynamic and purpose of the Assessment activities to the Management and Workers Representatives.

During the opening meeting, the Lead Assessor shall:

- a) introduce the Assessor Team and explain the role and responsibility of each member.
- b) collect information on the situation regarding products, processes, facilities, worker and employment conditions, plant, equipment, raw materials and, more specifically, an overview on the risk management approach established and implemented by the organization.

The Opening Meeting aims to provide the parties with:

- 1) confirmation that the Assessment is conducted on a voluntary basis according to the GIF Framework,
- 2) confirmation on the Assessment objective/s, scope, and criteria,
- 3) confirmation on the Assessment Plan, Sampling Plan and consequent logistic arrangements,
- 4) confirmation on the Audit Methods, particularly for sampling and random checks,
- 5) safety procedures, emergency plans and specific safety precautions,
- 6) assurance on the confidentiality of information.

The Lead Assessor and the Organization's Management Representative agree on the closing meeting scheduling.

The Assessment Team is available for any query that may arise regarding the Assessment and/or other matters discussed during the Opening meeting.

Site Assessment Conduction

The Assessor Team collects sufficient and appropriate objective evidence by:

- verifying documents and records
- visiting the workplace and the facilities
- conducting interviews with management, workers representative and employees/workers from different areas and departments.

In the initial part of the assessment conduction and in accordance with the applicable sustainability reporting standard the assessment team shall collect information regarding:

- the Stakeholder engagement process
- the identification and prioritization of the material topics
- the assumptions used to develop the materiality matrix

This analysis shall enable the assessor to review and refine (if required) the assessment plan.

The Organization is required to provide information in relation to all here below listed GIF Framework Aspects:

- **Governance & Management System:** it aims to verify whether the Governance and Management System is established, implemented, monitored, and improved with reference to all Social Responsibility Aspects. It also intends to have a deeper insight on the Organization's stakeholder identification and engagement and evaluation process of the Material Aspects. Specific activities shall be undertaken to verify the Materiality Assessment approach.
- **Social:** it aims to identify and evaluate the exposure level to risks that can result into IROs on workers, employees and/or other internal or external Stakeholder.
- **Health and Safety:** it focuses on the facilities, equipment and operational processes of the organization. It aims to identify and evaluate the exposure to risks that can result into IROs on health and safety of workers and/or employees.

- **Environment:** it focuses on the facilities, equipment and operational processes and aims to identify and evaluate the exposure to risks that can result into IROs on the environment of both o local and communities and community as a whole.
- **Business Ethics:** it focuses on the relationship of the Organization with its Organizations, suppliers and competitors. It aims to evaluate the exposure to risks that can result into IROs following unethical behaviour towards Organization and other Stakeholders and, upon request, the sustainability reporting information.

In the event the Unit/s is/are part of a larger Organization every criterion will be also assessed at the appropriate organization's level (e.g., Headquarter, Unit, etc.).

In the event one or more Areas of the GIF Framework are not applicable to the Organization the assessment team shall specify the reason why an area has not been assessed and scored according to the principle "comply or explain".

During the Assessment:

- a) specific attention shall be paid to mitigate the assessment risks identified in the pre-engagement phase modifying, if necessary, the sampling size
- b) the following evidence shall be analysed and considered: documents, records and reports, observation, declaration of interviewed persons, employees' files, publicly available information, etc.

The assessment team shall collect information regarding the results of other conformity assessment activities and shall verify the existing reports as regards to external confirmations.

Sufficient evidence type and number must be collected to assign a score per each Area of each Aspect.

The i-Audit app shall be used to:

- a) take pictures and information to document the findings supporting the scoring
- b) enter comments in every area
- c) prepare the Final Assessment Report.

Assessor Team Meeting: this session, before the closing meeting with the Organization, is meant to allow all team members to exchange opinions and agree on the "Strength points" and "improvement areas" to be communicated to the Organization.

Closing Meeting

At the end of the Assessment the Lead Assessor classifies all findings, consolidates both "Strength points" and "improvement areas", verifies the score and checks whether all the i-Audit forms have been properly filled.

The Assessors save this first draft of the Final Assessment Report in the i-audit app.

During the closing meeting the Lead Assessor shall present and explain the high-level Assessment results to the Organization's Management Representative.

In the event one or more Organization's representatives do not agree with the Assessment Team conclusions, the Closing Meeting Report shall read the details of the controversy/disagreement and the respective parties' position.

Both the Organization's Management Representative and the Workers' Representative shall sign the Closing Meeting Report as acknowledgment of the Assessment conclusion.

Finalization activities

After the site activity and before the Final Assessment Report preparation:

- a) the organization can resolve findings that concur to the scoring assignment
- b) the assessor can submit queries to the organization to collect further evidence and consolidate the score.

The duration of this activity shall not exceed 15 working days from the date of the site activity.

The Assessor shall consolidate the score and prepare the Final Assessment report within 30 days from the date of the site activity.

The validation statement shall not include the findings that have not been addressed prior to its issue.

This activity does not affect the assessment man-days and shall be included in the man-days calculated for the Final Assessment report preparation.

Assurance of sustainability reporting conduction

SRC 2030 Clause 9.5 shall apply in accordance with the required level of assurance:

- **limited:** the type and sampling of controls are carried out during the ESG rating assessment.
- **reasonable:** the type of controls and the size of sampling shall require an additional time.

If, during the assessment activity, modification of the sampling specified in the Assessment plan is required any change shall be approved by the Lead Assessor and comments shall be explained in the final assessment report.

After the activity carried out at site there could be the need of submitting queries to the organization to collect further data, evidence, and clarification. The organization shall have a short time to reply.

The Assessor shall consolidate the score and shall prepare the Assurance Report within 30 days from the date of the site activity.

The Assurance statement shall not include the findings that have not been addressed prior to its issue.

This activity does not affect the assessment man-days and shall be included in the man-days calculated for the Final Assessment report preparation

6 Reports preparation and review

6.1 Reporting

6.1.1 Final Assessment Report (for ESG Due Diligence and GIF Responsible Organization claim)

Upon conclusion of the Assessment, the Lead Assessor verifies the completeness of the App forms and, in case of doubts, may raise queries to each member of the team.

The Lead Assessor arranges a consensus meeting, during which the report and score is validated.

Once the Assessment Team finds an agreement and confirms the assessment results, the Lead Assessor closes the form package and save the pdf draft of the Final Assessment Report on AVB designated directory, along with recommendation or not for the validation of the claim. This allows the AVB to start the reporting review.

The Final Assessment Report shall include, among others, the following information:

- ID Number assigned by the Program Operator
- Name and details of the Organization
- Assessment Team composition
- Materiality Analysis verification results
- Opening and closing meeting report
- Final Report
- Explanation of the reason why an area has not been assessed and scored ("Comply or explain").
- Final Score and score breakdown per Criterion and Area.

The Final Assessment Report shall include a section focused on the materiality assessment results.

This judgement shall summarize the following findings and evidence:

- effectiveness of the approach established and implemented by the organization to identify and evaluate the material topics,
- completeness of the material topic (considering the context and the assessment activity),
- integration between the materiality assessment results and other processes (e.g. policies, risk management, management review, etc.).

The Final Assessment Report submission date shall be recorded.

6.1.2 Assurance Report (for assurance of sustainability reporting)

The SRC2030 Clause 10.3 shall apply.

The Reporting Time shall include the following activities:

- a) review the sustainability reporting
- b) submission of queries to the organization and specific interviews (in remote)
- c) collection of answer
- d) assurance report preparation.

6.2 Review

The AVB shall undertake the review activities on the Assessment conduction and the Final Assessment Report.

The Reviewer that is internal to the AVB shall:

- a) be selected among professionals with the GIF AP Practitioner credentials in the status of "Active",
- b) be qualified by the AVB for this role,
- c) not be part of the Assessment Team

d) not have any conflict of interest with the assessed organization.

The Reviewer shall have access to all records of the Due Diligence activities. Specific care shall be dedicated to the review of the score and to its coherence with the Final Assessment Report.

The scope of the review activity is to examine and confirm the following:

- **Completeness:** the assessment activities have been conducted in accordance with the Program and the assessment plan
- **Relevance:** significant findings have been identified and documented
- **Appropriateness:** sufficiency and appropriateness of the collected evidence to support the score attribution and the final decision of validating the claim and/or assuring the sustainability reporting.

The reviewer is not allowed to modify the content of the final assessment report. In case of doubt or clarification, the reviewer shall submit concerns and queries to the Lead Assessor.

The Assessment Team shall address concerns raised by the reviewer/s.

Only the Lead Assessor is authorized to review the report before submitting it

At the end of the review activities the Reviewer shall save the reviewed Final Report in a pdf form, uploads it in the designated directory.

Upon conclusion of the review activities the AVB Secretariat prepares a **Review Package** to be submitted to the AVB Decision Person/Committee. The review package shall contain:

- the Application documentation
- the Pre-Engagement documentation
- the Assessment documentation, records and findings (i-Audit forms)
- the Final Assessment Report.

7 Decision

The AVB shall review and interpret the due diligence outputs and the consequences of the outcomes and take the decision on:

- 1) granting or not the Validated Claim
- 2) confirming the final score
- 3) approving the Final Assessment Report (applies to the "GIF Responsible Organization validation)
- 4) approving the assurance report
- 5) approving the assurance statement (apply to assurance of sustainability reporting)
- 6) defining the periodic assessment Program.

The decision shall be taken by an AVB **Decision Person/Committee** who:

- 1) has not been involved in the assessment activities
- 2) has the GIF AP Assessor in the active status (in committee at least one GIF AP Assessor must be included)
- 3) has knowledge of ISO 17029 and SRC2030

The Decision Person/Committee is authorized to communicate with the Assessment Team and submit them the queries they feel appropriate.

7.1 Validation Criteria

The AVB Person/Committee shall take the decision whether to validate the "GIF Responsible Organization" Claim and/or to assure the sustainability reporting provided the following conditions are met:

- a) the Assessment Report and all supporting documentation are made available and complete,
- b) the score has been properly calculated and meets the Validation criteria
- c) the sustainability reporting meets the assurance criteria,
- d) the Organization has paid all the invoices and/or any outstanding dues.

7.1.1 ESG Due Diligence and "GIF Responsible organization" validated claim

The GIF Responsible Organization Claim shall be validated by the AVB according to the following criteria:

- 1) The Overall score is at least 40 (forty)
- 2) The score for "Governance and Management System" is at least 40 (forty)
- 3) The score for every "Core Area" of the GIF Framework is at least 40 (forty).

In the event the organization's score does not pass the above minimum thresholds then the Due Diligence will be considered "not passed" and, subsequently, the validation is not granted.

The Validation decision determines the Periodic assessment program (type and frequency) as per table in Annex 3.

7.1.2 Assurance of sustainability reporting

The assurance of sustainability reporting shall be given according to the following criteria specified in the SRC2030 guidance (clause 4.3):

Type	Qualitative characteristics of information
Fundamental	1) Relevance 2) Completeness 3) Neutrality 4) Accuracy
Enhancing	5) Understandability 6) Verifiability 7) Comparability 8) Timeliness

The evaluation criteria are grouped in two types:

- Fundamental:** includes the basic criteria for evaluating a sustainability reporting
- Enhancing:** includes criteria that improve the effectiveness of the sustainability reporting

The decision of assuring sustainability reporting shall be taken according to the following criteria:

- Fundamental criteria:** at least 3.5 average score
- Enhancing criteria:** at least 3.0 average score

8 Issuance

The decision taken by the AVB is formalized with the issuance of a series of documents prepared and sent by the AVB:

- Final Assessment Report (for all services)
- Validation Statement along with the Mark (for GIF Responsible Organization validation)
- Assurance statement (for assurance of sustainability reporting)

8.1 Final Assessment Report (Confidential)

The Final Assessment Report includes all the findings and evidence gathered during the Assessment activities along with the score. It is confidential and delivered to the Organization for internal purpose.

8.2 "GIF Responsible organization"

8.2.1 Validation statement

Based on the decision, the AVB prepares and issues the validation statement supporting the "GIF Responsible Organization" claim issuance.

The Claim is validated on the date of the resolution taken by the AVB Person/Committee and the validity is for 3 (three) years unless it is withheld before the expiry date.

The expiry date of the "Validated Claim" is specified in the Validation Attestation and the Validation Statement.

The Validation Statement shall include the following information:

- the name and address of the assessed organization,
- the specification that the Validation Statement is issued according to ISO 17029 and UNI/PdR 102:2021,
- the "Validated Claim", including date and period covered by the claim,
- the type of the AVB in relation to the statement in question (third party),
- the name and address of the AVB (if accredited the accreditation symbol shall not be misleading or ambiguous),
- the objectives and scope of the Validation (Boundary),
- the specification that data and information supporting the Claim consisting of a confirmation of plausibility of the claim based on the risk evaluation and the supporting assumptions,
- a reference to the Get It Fair Program and GIF Framework (www.getitfair.com),
- the decision made about the Claim, including the fulfilment of any Program related requirements (e.g., materiality or level of assurance),
- the date and the unique identification number (provided by the Program Operator),

- k) the overall score and the breakdown per GIF Framework Aspect and Area,
- l) the Periodic assessments (type and frequency) depending on the overall score assigned during the initial Due Diligence,
- m) the list of the GIF Framework Areas not verified because of their non-applicability and/or their irrelevance according to the results of the materiality assessment.

Organizations positively completing the GIF Program are awarded with the licence right to use the “Validated Claim” and its Mark according to ISO 17033 provisions.

The graphic symbol identifying the validated claim “GIF Responsible Organization” is the following:



The Organization shall use the “Validated Claim” and Mark in compliance with the “Terms of use of “GIF Program Claim, mark and label” to be duly signed for acceptance.

8.2.2 Validation attestation (Publicly available)

The Validation Attestation shall report the following information:

- 1) Recognition identification number (given by the Program Operator)
- 2) Get It Fair logo (reference to the scheme)
- 3) Company name (must be a legal entity)
- 4) Un.it Address – City – Zip code
- 5) The Validated Claim “GIF Responsible Organization”
- 6) AVB logo, name and address (mentioning it is a third-party validation)
- 7) Objective and scope of the validation
- 8) Issuance Date
- 9) Expiry date
- 10) Signature of AVB’s legal representative
- 11) Ambassador logo (if applicable).

8.3 Assurance of sustainability reporting

8.3.1 Assurance report

The Assurance report (for sustainability reporting) shall be prepared according to SRC 2030 – Clause 10.3

8.3.2 Assurance statement (Publicly available)

The SRC 2030 Clause 10.2 shall apply.

Considering that the assurance of sustainability reporting includes both verification and validation activities the Assurance Statement is intended as verification/validation statement.

The sustainability reporting is assured on the date of the resolution taken by the AVB Person/Committee and the validity is limited to the end of the financial year.

The AVB shall ensure that the assurance statement is included in the assured sustainability reporting to provide all interested parties with evidence of third party assurance issued under accreditation according to ISO 17029 and this programme.

9 Periodic assessment

ESG Due Diligence

Periodic assessment does not apply. The contractual validity between the AVB and the Customer is limited to the period between the application for the service and the issuance of the Final Assessment Report.

GIF Responsible Organization validation

Periodic assessment is an additional requirement (to ISO 17029) established in this program to monitor the exposure level to ESG risks for providing Stakeholders with confidence that an organization maintains or modify the initial score assigned at the time of the initial Due Diligence process.

Periodic assessment applies only to ESG rating.

The validity of the validated claim is three years and has been defined by taking into consideration:

- a) the middle term time horizon of an organization strategic planning

- b) the period of time in which changes in the internal/external contexts may occur without a relevant impact of the material topics and the organization risk profile (exceptional events like force major or breakthrough changes in the business model due to opportunities or crisis)

The scope of periodic assessment activities is focused on the following issues:

- a) changes in the business model
- b) organizational changes due to changes in the context (external and internal)
- c) changes in the material topics
- d) achievement of established objectives
- e) review of objectives due to changes in the internal/external context
- f) update of the risk register and risk profile
- g) implementation of risk treatment plans
- h) modification in the exposure level to risks
- i) improvement implemented in those areas with a poor score during the initial assessment.

At the end of the periodic assessment the CAB's assessment team shall evaluate the consistency of these issues.

If, at the end of the periodic assessment, there are no significant changes to the issues listed above such as to modify the conditions of the initial validation, the Assessment Team will recommend carrying out further periodic assessment of the organization.

If, at the end of the periodic assessment, there are significant changes in the issues listed above such as to modify the overall risk profile for the organization and its stakeholders and the conditions of the initial validation, the assessment team shall collect, and document adequate evidence as regards to the changes occurred and their impact on the risk profile. In this event the assessment team shall recommend the AVB to take a decision as regards to the activity to be performed (e.g. assessment integration, new validation, etc).

The frequency of periodic assessment depends on the results of the Initial Due Diligence according to the following principle: the higher the score, the lower the number of Periodic assessment (see annex 3).

The periodic assessment does not require the pre-engagement activity and shall take into consideration the implementation of the risk treatment actions according to priorities based on the results of the previous assessment.

The periodic assessment will normally be conducted within a defined period and, in exceptional circumstances, a delay of maximum 30 days beyond the due date is allowed.

Any failure in conducting periodic validation shall result in withholding of the Validated Claim.

If the AVB has not completed the established activities, it retains the right of withholding the validated claim.

If the Organization fails in communicating the changes that have occurred, the AVB shall withhold the validated Claim and its use.

The man-days for Periodic assessment are calculated up to 30% of the initial assessment time.

Assurance of sustainability reporting

Periodic assessment does not apply to the assurance of sustainability reporting because such it refers to a specific reporting period declared by the organization (usually the previous financial year) and the repetition of the activity on the same claim is not needed.

10 New validation

ESG Due Diligence

A ESG Due Diligence on the same organization can be requested on customer demand.

GIF Responsible Organization validation

At the end of the validation cycle (3 years) a new validation is required.

The re-validation consists of a complete Due Diligence process and shall include the entire set of activities: pre-engagement, engagement, planning, due diligence and reporting.

Upon positive completion of the entire new diligence a new validation cycle of 3 years can commence.

In case of termination of a Validation, the Organization must start a new Validation Cycle.

Assurance of sustainability reporting

Yearly re-validation is required according to the reporting period.

11 Withholding or Termination of Validation from the AVB

11.1 Facts discovered after the Validation claim issuance

The Organization is aware and accepts to have the obligation to provide the AVB with any information regarding changes in its organization, processes, products, technologies that may affect the claim validation scope.

If new facts or information that could materially affect the Validated Claim are discovered after the issue date, the AVB shall:

- a) communicate the matter as soon as practicable to the AVB and its assessed Organization
- b) take appropriate action including:
 - discuss the matter with the Organization,
 - consider if the Validation requires revision or termination,
 - promptly communicate the matter to the Program Operator.

If the Validated Claim requires revision, the AVB shall issue a new Validated Claim and review the Final Assessment Report.

If needed the AVB may ask the Organization to repeat the Assessment in order to confirm the Validation.

The AVB may also communicate to other interested parties the fact that reliance of the original Validated Claim can now be compromised given the new facts or information.

11.2 Withholding

This clause applies only to the GIF Responsible Organization validation.

The AVB shall take a decision and inform the assessed Organization for withholding the Validation if one or more of the following occur:

- a) breaches of the Rules for the use of Validated Claim and its Mark
- b) missed payment of verification fees
- c) refusal to receive the verification
- d) breaches of the contractual obligation and provisions of the Program Regulation
- e) major changes have taken place in the legal status, ownership, name etc without prior information to the AVB
- f) major changes in the internal and external context conditions without prior information to the AVB
- g) the Organization is protested or liquidated or involved in executive and/or insolvency proceedings
- h) the Organization wilfully misuses Get It Fair Mark and Label
- i) any wilful false declaration in the application form or otherwise is detected
- j) excessive or serious complaints against the Organization and its Unit/s are received
- k) new facts or information materially affecting the Validation are discovered after the validation decision
- l) outcome of arbitration proceedings in case of disputes.

The AVB shall issue due notice of at least one week for withhold of Validation to the Organization.

On receipt of instructions for withholding of Validation, the Organization shall suspend claiming and publicizing "GIF Responsible Organization" Validated Claim with immediate effect.

The Organization is given a period of 3 (three) months to resolve any issue relating to the withholding, during which the Validation Attestation and Validation Statement enter the "withholding" status.

After completion of the withholding period the AVB Assessment Team Leader and/or the Reviewer shall evaluate whether appropriate corrections or corrective actions are taken and shall inform the Decision Person/Committee to take the decision whether re-activate or terminate the validation validity.

The AVB shall make the withhold status of the validation publicly available in its website and shall promptly inform the PO. Similarly, the PO modifies its website.

11.3 Withdrawal

This clause applies only to the GIF Responsible Organization validation.

As from withdrawal date, the use of the "Validated Claim" Mark and Ethical label is forbidden.

The Organization may, at any time, request the voluntary withdrawal of the Validation within the Program. In this case, the legal representative will send a written notice, signed thereby, to the AVB.

The AVB shall withdraw the Validated Claim upon Organization request, if the operation(s) can no longer be carried out cause of force major events (flood, fire, earthquake etc,) and lock out declared by the management, or closure of the operations etc.

No fine applies in case of voluntary cancellation. In any case, no fee is refundable. Such cancellation is effective from the date indicated by the Organization.

The AVB may decide to withdraw the "GIF Responsible Organisation" Validated Claim, in case of:

- a) not resolution of the reasons that have caused the withholding of the Validated Claim,
- b) change in the applicable technical standards (the GIF Framework) without these being accepted by the Organization,
- c) final verdict against the Organization (*res judicata*) in judicial proceedings (including arbitration proceedings) for facts concerning non-compliance with this Regulation,
- d) serious irregularities with respect of the Validation Mark,
- e) serious events resulting into relevant IROs of any nature with reference to GIF Framework.

The AVB Decision person/committee shall take the decision supported by evidence and other documents provided by the Secretariat and/or the Reviewer.

From the Termination Date onwards the Organization

- a) can no longer use the "GIF Responsible Organization" Claim Mark and Label
- b) refer to the Program score by using the registration number.

The publication contract shall automatically expire and the PO and AVB are authorized to remove the publication of the Organization profile from their official websites.

12 Publication and Ethical Label

This clause applies only to the GIF Responsible Organization validation.

Based on the "Validated Claim" and the supporting document issued by the AVB, the PO shall provide, upon request, the following services:

- Publication of the "GIF Responsible Organization" validated claim
- Supply Chain GIF Ethical Label (in compliance with ISO 17033) (out of accreditation)
- Promotion worldwide the "GIF Responsible Organizations" supported by the PO network

The Publication and other services need the Organization to submit to the PO the following documents:

- a) the Application Form available in the Program WEB site, duly filled and signed
- b) the Validation Attestation and the Assurance Statement issued by the AVB
- c) the Final Assessment Report and the assurance report issued by the AVB.

The PO shall check and confirm the consistency of the documentation received by the Organization.

12.1 Publication

The Publication is provided by the PO in the Program WEB site and mirrored by the AVB on its site.

The Publication is mandatory to:

- 1) make publicly available the "Validated Claim" and the "Assurance statement" (for sustainability reporting)
- 2) allow all interested parties to verify in the PO's database the truthfulness of a Validated Claim.

The Publication consists of the Organization description and profile in the specific section of the Program WEB site dedicated to the "GIF Responsible Organizations", in which also the Validation Attestation download is permitted.

The publication period is limited to the validity of the Validation Claim and is mentioned in the Validation Attestation provided the following conditions are met:

- a) the verification assessments have been conducted by the AVB as established in the Validation Statement
- b) the publication fee for the validity period of the Validation Claim is regularly paid.

In case of withhold or withdrawal of the Validation Claim, the Publication shall report the actual status of withhold or withdrawal.

The Publication contract between the PO and the Organization must be signed before the publication and once the publication fee has been paid.

12.1.1 Withholding

The PO may decide to withhold publication in the following cases:

- any withholding of the Validated Claim communicated by the AVB,
- facts regarding the organization discovered after the validation issuance that can threaten the Program reputation,
- outcome of arbitration proceedings in case of disputes between the Organization and the PO
- failure by the Organization to fulfil a Publication contractual obligation,
- the Organization is protested or liquidated or involved in executive and/or insolvency proceedings,
- failure to communicate any judicial proceeding and/or administrative proceeding to the AVB and the PO,
- existence of a judicial proceeding and/or an administrative proceeding or suspension/revocation of existing certificates and attestation that could damage the credibility of the publication,
- any other case in which anomalies arise of a technical nature relative to the published “Validated Claim”.

In all above cases the Program Operator will make publicly available the withhold status of the Validated Claim.

12.1.2 Withdrawal

The Organization may at any time voluntarily withdraw the Validated Claim publication within the Program. In this case, the legal representative will send a written notice, signed thereby, to the Program Technical Secretariat.

No fine applies in case of voluntary cancellation. In any case, the publication fee is not refundable. Such cancellation is effective from the date indicated by the Organization.

As from cancellation or expiry date, the Organization can no longer use the “Validated Claim” and its Mark.

The PO may decide to withdraw of the Publication in the following cases:

- any termination of the Validated Claim and Attestation by the Validation Body,
- facts regarding the organization discovered after the validation issuance that can threaten the Program
- outcome of arbitration proceedings in case of disputes,
- final sentence against the Organization (*res judicata*) in judicial proceedings (including arbitration proceedings) for facts concerning non-compliance with these Regulations,
- serious irregularities with respect to the use of the “Validated Claim” and its Mark,
- failure to communicate any judicial proceeding and/or administrative proceeding,
- existence of a judicial proceeding and/or an administrative proceeding or suspension/revocation of existing validation attestation that could damage the credibility of the publication,
- any other case in which anomalies arise of a technical nature relative to the published “Validated Claim”.

12.2 Ethical Label (Publicly Available)

The Ethical Label is issued by the AVB in compliance with the requirements of the ISO 17033 and granted upon request of “GIF Responsible Organization” validated by an AVB to attest that the organization has positively completed the Due Diligence.

The Ethical Label represents a marketing tool allowing the Organization’s customers to:

- purchase in informed manner,
- verify whether the purchased product has been realized by a “GIF Responsible Organization”,
- check how many product life cycle stages are covered by a Due Diligence according to the GIF Framework.

If one or more suppliers of supply chain of the Organization that has received the Validated Claim’ have completed a Due Diligence within the Program the Label will read all the Validated Claim along the supply chain.

13 Information requirements

13.1 Publicly available information

The Organization is aware and accepts that the following information is made publicly available by the Program Operator:

- a) the GIF Framework
- b) the description of the Due Diligence and Validation process
- c) commitment to impartiality
- d) the list of Due Diligence activities
- e) complaints and Appeals processes
- f) fees structure for the Program
- g) the policy and rules governing the license to use the “Validated Claim”.

13.2 Use of the Mark

The Organization accepts to comply with all the provisions of the Rules for the use of Terms of Use of "Get It Fair Responsible Organization" Program Claim, Mark and Label set forth by the Scheme Owner.

The "GIF Responsible Organization" Mark can be used only in relation with the Validated Claim granted to the Assessed Organization and shall not be misleading with regards to product promotion.

14 Confidentiality

With the acceptance of the General terms and conditions, the Organization acknowledges and accepts the Confidentiality terms

Except for the information that the Organization makes publicly available or agreed with the AVB, all other information is considered proprietary information and shall be regarded by the AVB as confidential, safeguarded and not to be disclosed.

The AVB shall:

- a) maintain appropriate administrative, physical, and technical safeguards for protection of the security, confidentiality, and integrity of Organization Data
- b) modify the Organization Data only as required to provide support and training to the Organization.

The protection also extends to trusted AVB suppliers such as storage space providers.

15 Fee

A fee is charged to the Organization for the various services of the Program, without any discrimination between industry and size according to a fee structure specified in the Annex 4.

The fees for each service within this Program are established by the PO every year and are publicly available in the PO Web site. The AVB shall notify and obtain consent to its fee structure from the Organization prior to grant of the Validated Claim outputs. As and when the fee undergoes a change, the same shall be communicated to all including Applicants and the Organizations for acceptance.

16 Complaints

The AVB has a documented process to receive, evaluate and make decisions on received complaints from any party interested in the evaluation to demonstrate integrity and credibility to all users of the validation outcomes.

The AVB shall keep a register for complaints received by the interested party with detailed information regarding the reasons of the complaints.

Anonymous complaints shall be rejected by the AVB.

This process shall be subject to requirements for confidentiality, as it relates to the complainant and to the subject of the complaint.

The process to handle complaints is outlined according to the following approach:

- a) an outlined process for receiving, validating, and investigating the complaint, and for deciding what actions are to be taken in response to it,
- b) tracking and recording complaints, including actions undertaken in response to the same,
- c) assurance that any appropriate correction and corrective actions is taken.

The AVB shall make the description of the complaint-handling process publicly available on the web site.

Upon receipt of a complaint, the AVB shall confirm whether the complaint relates to the activities that it is responsible for and, if so, shall deal with it. Any complaint shall be verified and resolved by the AVB and the result communicated to the Complainant within 10 working days from the date of receipt of the complaint. The decision shall be made by (or reviewed and approved by) individual/s) not previously involved in the subject of the complaint.

A decision shall be taken according to evidence.

Whenever possible, the AVB shall give formal notice of the end of the complaints handling process to the complainant. The AVB shall determine, together with the complainant, whether and, if so to what extent, the subject of the complaint and its resolution are to be made publicly available.

Investigation and resolution of complaints shall not result in any discriminatory action.

17 Appeals and dispute resolution

Appeals can be raised by organizations for decisions taken by the AVB. Upon reception of the appeal the AVB shall confirm whether the appeal relates to its activities and, if so, shall resolve it.

The terms and conditions of the appeal process are defined in the Appeals Procedure (GIF PRO 180) and is publicly available on the AVB web site .

The AVB ensures that the Program is handled in accordance with the provisions of this Regulation.

Any dispute, including any question regarding its existence, validity, breach or termination, shall be referred to mediation under the Milan Arbitration Chamber.



Annex 1: Man-days and sampling plan for interviews

1.A ESG Rating Man-days

The number of assessment man-days of a complete validation process is distributed among the different phases and calculated referring to the following table (adapted from IAF MD 5 and IAF MD 11).

Number of effective employees	ESG Rating - Number of man-days "base"				Total audit time
	Pre-engagement	Assessment		Reporting	
	ESG rating	Reote (Governance)	Site activity ²	Final assessment report	
1-5	1	½	2	1	4,5
6-15	1	½	3	1	5,5
16-45	1	½	5	1	7,5
46-65	1	½	6	1	8,5
66-125	1	½	8	1	10,5
126-175	1	½ - 1	9	1	11,5 (12)
176-275	1	½ - 1	10	1	12,5 (13)
276-425	1	½ - 1	11	1	13,5 (14)
426-625	1	½ - 1	12	1	14,5 (15)
626-875	1	½ - 1	13	1	15,5 (16)
876-1175	1	½ - 1	14	1	16,5 (17)
1176-1550	1	½ - 1	15	1	17,5 (18)
1551-2025	1	½ - 1	16	1	18,5 (19)
2026-2675	1	½ - 1	17	1	19,5 (20)
2676-3450	1	½ - 1	18	1	20,5 (21)
3451-4350	1	½ - 1	19	1	21,5 (22)
4351-5450	1	½ - 1	20	1	22,5 (23)
5451-6800	1	½ - 1	21	1	23,5 (24)
6801-8500	1	½ - 1	22	1	24,5 (25)
8501-10700	1	½ - 1	23	1	25,5 (26)
10701-20000	1	½ - 1	24	1	26,5 (27)
>20001	1	½ - 1	25	1	27,5 (28)

*Interviews and files in hours

The exposure level to governance risks shall be conducted:

- In remote
- In assessment time depending on the complexity of the governance body according to the following table

Complexity	Man-days (Range)	Rational: Governance body complexity
Low	½	Governance body with simple structure in terms of directors' number (up to 9) and committees (no internal committees)
High	1	Governance body with high directors' number (more than 9), composition (executive, non-executives and independent) and committees (e.g. strategic, appointment, remuneration, internal auditing, etc.).

Reduction factors: the Regulation clause 5.1.2.1 shall apply

The following table provides information as regards to the type of audit (remote/on site), the intent of the assessment and the most relevant reference standard per area.

²Site activity expressed in man-days includes time for "Interviews and files verification" expressed in terms of "minimum assessment time in hours" in accordance with the table 1.C.

Topic	On/off site	Areas	Reference
Governance	Off site	Focus on Governance Body for ESG: <ul style="list-style-type: none"> - role - composition - function - appointment - remuneration - Int. Auditing & risk management 	ISO 37000
Management system	On site	Focus: coverage of all ESG issues, coherence and integration among approaches, implementation, improvement plans and sustainability reporting disclosures. <ul style="list-style-type: none"> - Stakeholder engagement - Materiality assessment and matrix validation - RBC policy - Risk management - ESG objectives and strategies - KPIs - Due Diligence practices - Remediation and grievance 	ISO 9001 ISO 26000 management system
Human rights	On site	Focus: <ul style="list-style-type: none"> - Materiality verification - Exposure level to human rights aspects, impacts, risks and opportunities - Risk monitoring - Confirmation of plausibility of assumptions related to risk treatment and improvement plans - Sustainability reporting disclosures 	SA 8000
Labour practices	On site	Focus: <ul style="list-style-type: none"> - Materiality verification - exposure level to labour practices aspects, impacts, risks and opportunities - risk monitoring - confirmation of plausibility of assumptions related to risk treatment plans - sustainability reporting disclosures 	SA 8000
Local Communities	On site	Focus: <ul style="list-style-type: none"> - Materiality verification - exposure level of local communities aspects, impacts, risks and opportunities - risk monitoring - Confirmation of plausibility of assumptions related to risk treatment and improvement plans - sustainability reporting disclosures 	SA 8000
Health & Safety	On site	Focus: <ul style="list-style-type: none"> - Materiality verification - exposure level to health & safety aspects, impacts, risks and opportunities - risk monitoring - Confirmation of plausibility of assumptions related to risk treatment and improvement plans - sustainability reporting disclosures 	ISO 45001
Pollution	On site	Focus: <ul style="list-style-type: none"> - Materiality verification - exposure level to pollution aspects, impacts, risks and opportunities and risk monitoring - technical screening applicable criteria - technical screening, confirmation and plausibility of assumptions and 	ISO 14001 EMAS

		<p>plans to achieve the following objectives:</p> <ul style="list-style-type: none"> ➤ climate change mitigation ➤ pollution prevention and control <p>- Confirmation of plausibility of assumptions related to risk treatment and improvement plans</p> <p>- sustainability reporting disclosures</p>	
Sustainable resources	On site	<p>Focus:</p> <ul style="list-style-type: none"> - Materiality verification - exposure level to sustainable resources aspects, impacts, risks and opportunities and risk monitoring - technical screening applicable criteria - technical screening, confirmation and plausibility of assumptions and plans to achieve the following objectives: <ul style="list-style-type: none"> ➤ climate change mitigation ➤ climate change adaptation ➤ sustainable use of water and marine resources ➤ transition to circular economy - confirmation of plausibility of assumptions related to risk treatment plans - sustainability reporting disclosures 	<p>ISO 14001</p> <p>ISO 50001</p> <p>EMAS</p> <p>ISO 14021</p> <p>ISO 14024</p> <p>ISO14025 (EPD)</p>
GHG emissions	On site	<p>Focus:</p> <ul style="list-style-type: none"> - Materiality verification - exposure level to GHG emissions aspects, impacts, risks and opportunities - risk monitoring - technical screening, confirmation and plausibility of assumptions and plans to achieve the following objectives: <ul style="list-style-type: none"> ➤ climate change mitigation ➤ climate change adaptation - Confirmation of plausibility of assumptions related to risk treatment and improvement plans - sustainability reporting disclosures 	<p>ISO 14001</p> <p>ISO 14064</p> <p>ISO14067</p> <p>EMAS</p>
Natural Environment	On site	<p>Focus:</p> <ul style="list-style-type: none"> - Materiality verification - exposure level to natural environment aspects, impacts, risks and opportunities - risk monitoring - technical screening, confirmation and plausibility of assumptions and plans to achieve the following objectives: <ul style="list-style-type: none"> ➤ protection and restoration of biodiversity and eco systems - Confirmation of plausibility of assumptions related to risk treatment and improvement plans - sustainability reporting disclosures 	<p>ISO 14001</p> <p>Environmental impact assessment</p>
Business ethics	On site	<p>Focus:</p> <ul style="list-style-type: none"> - Materiality verification - Exposure level to business ethics aspects, impacts, risks and opportunities - Risk monitoring - Confirmation of plausibility of assumptions related to risk treatment and improvement plans - sustainability reporting disclosures 	<p>ISO 37001</p>
Consumer issues	On site	<p>Focus:</p> <ul style="list-style-type: none"> - Materiality verification - exposure level to consumer issues resources aspects, impacts, risks and opportunities - risk monitoring - Confirmation of plausibility of assumptions related to risk treatment and improvement plans - sustainability reporting disclosures 	<p>ISO 22000</p>

Integrated Management system (in accordance with IAF MD 11)

An Integrated Management System results when an organization uses one single management system to manage multiple aspects of organizational performance. It is characterized by (but not limited to):

1. An integrated documentation set, including work instructions to a good level of development, as appropriate;
2. Management Reviews that consider the overall business strategy and plan (*and risks management*);
3. An integrated approach to internal audits;
4. An integrated approach to policy and objectives;
5. An integrated approach to systems processes;
6. An integrated approach to improvement mechanisms, (corrective and preventive action; measurement and continual Improvement); and
7. Integrated management support and responsibilities.

Periodic assessment (Applies to "GIF Responsible Organization" validation)

Considering the limited scope, assessment time of a Periodic assessment is calculated as follow:

- a) Pre-engagement: 0,0 man-day (not required)
- b) Assessment man-days (in remote and at site): shall not exceed 30% of the initial assessment man-days (according to the organization number of employees)
- c) Reporting activity: 1 man-day

1.B Assurance of sustainability reporting man-days**Assurance of sustainability reporting**

This table applies to the assurance of sustainability reporting (Man-days shall be considered additional to the man-days calculated for the ESG rating).

Man-days per assurance of sustainability reporting					
Pre-engagement	Site Audit		Reporting		Total Due Diligence time
Sustainability reporting	Limited Assurance	Reasonable Assurance	Limited Assurance	Reasonable Assurance	
1	0	1	0	1-3	3-6

Pre-engagement: In the event the organization requires the assurance of sustainability reporting one ne additional man-day must be considered to review the document

Assessment time:

Limited Assurance: considering that:

- a) the GIF Framework includes, wherever applicable, the references to the sustainability reporting standards (e.g. GRI)
- b) the Due Diligence to determine the ESG Rating requires a verification of information specified in sustainability reporting standards (such as GRI)
- c) the type of controls and the size of sampling addressed by the SRC 2030.

therefore the assurance activities shall be conducted within the ESG Rating assessment time and the issuance of the assurance statement does not require additional man-days.

Reasonable Assurance: considering the nature of controls and the size of sampling to achieve this level of assurance one additional man-day is required.

Reporting Time:

Limited Assurance: the reporting activity in conducted within the reporting time of the ESG Rating.

Reasonable Assurance: considering the types and numbers of controls it is possible that, after the assessment completion, queries must be submitted to the organization to support the assessment report preparation. This may require an additional number that can vary within a range from 1 to 3 man-days.

In the event an organization applies only for the assurance of the sustainability reporting the calculation of man-days will be the sum of the man-days calculated in the table 1.A and 1.B depending on the level of assurance required.

1.C Sampling plan

Interviews and files verification

Number of employees	Assessment Man-days	Interviews			Worker records checked	Total hours (interviews + files)
		Individual	Group	Total employees interviewed		
1-5	2,5	2	0	2	2	2
6-15	3,5	2	1x3	5	5	3
16-45	5,5	4	2x3	10	15	6
46-65	6,5	5	2x3	11	16	6
66-125	8,5	6	2x3	12	18	7
126-175	9,5	7	3x3	16	24	9
176-275	10,5	8	3x4	20	30	11
276-425	11,5	10	4x4	26	39	14
426-625	13	11	4x4	27	40	15
626-875	14	12	5x4	32	48	18
876-1175	15	13	5x4	33	49	18
1176-1550	16	14	6x4	38	57	21
1551-2025	17	15	6x4	39	58	21
2026-2675	18	16	7x4	44	66	24
2675-3450	19	17	7x4	45	67	25
3451-4350	20	18	8x4	50	75	27
4351-5450	21	19	8x4	51	76	28
5451-6800	23	20	9x4	56	84	31
6801-8500	25	21	9x5	66	99	35
8501-10700	27	22	9x6	76	114	39
10701-20000	29	23	10x6	83	124	42
>20001	27					

Assurance of sustainability reporting

According to SRC 2030

	Limited Assurance	Reasonable Assurance
Verification of data	<i>At least 50% of the sustainability indicators related to the material aspects and according to a balanced distribution on all sustainability aspects.</i>	<i>At least 75% of the sustainability indicators related to the material aspects and according to a balanced distribution on all sustainability aspects.</i>
Verification of internal controls		<i>At least one control process over the data collection and analysis for every material sustainability aspect</i>
Plausibility of assumptions		<i>The entire plan of objectives, actions and related resources aiming to mitigate the exposure level to future risks and impacts</i>

Annex 2: GIF Scoring system

Score per area

Score	Governance and Management System Area	Social /H&S/Environment/Ethics Areas
80-100	<p>Very good: All ESG aspects are covered Complete evidence that the approach is systematically implemented, monitored, reviewed, and improved</p>	<p>Very Low Very low exposure to both “core areas” and “non-core” risks</p>
60-79	<p>Good: All ESG aspects are covered. Clear evidence that an approach is established implemented, and monitored Some evidence of improvement</p>	<p>Low Low exposure to “core areas” and moderate exposure to “non-core” areas</p>
40-59	<p>Adequate: All ESG aspects are covered Evidence of formal and systematic approach established and implemented No evidence of review and improvement</p>	<p>Adequate Acceptable exposure to “core areas” and exposure to “non-core” areas</p>
20-39	<p>Poor: ESG aspects partially covered by the approach Some evidence that the approach is established Sporadic evidence of implementation</p>	<p>High exposure to high risks also in “core areas”</p>
0-19	<p>Very poor: Only one ESG aspect covered by the approach Poor evidence that the approach is established No evidence of implementation and improvement</p>	<p>Very high exposure to catastrophic risks also in “core areas”</p>

Overall Score

Risk exposure	Explanation
80-100 Very Low	Organization exposed to very low risks in every ESG aspect and capable to monitor and treat them without exposing the Stakeholders to unexpected costs and IROs No specific risk treatment actions to be planned and implemented
60-79 Low	Organization exposed to low risks in every ESG aspect and capable to manage them without exposing the Stakeholders to relevant unexpected cost and IROs
40-59 Acceptable	Organization exposed to acceptable risks of IROs in all or some ESG aspects and needs to be periodically monitored to prevent any escalation. Specific risk treatment actions Few and specific corrections are needed to reduce the exposure level to some risks
20-39 High	Organization exposed to high risk in different ESG aspects that can result into high costs and IROs on the Stakeholders Robust improvement actions must be planned and implemented
0-19 Very High	Organization exposed to very high risks in every ESG aspect Prompt, systematic, and robust improvement actions are needed to reduce the exposure level to risks

Annex 3: Validation claim validity and Periodic assessment

The validity of the contractual agreement between the AVB and the Organization for the Validation Cycle and the validity of "GIF Responsible Organization" Validated Claim is 3 (three) years.

Total result Risk exposure	Criteria	Recognition	Validity
80 - 100 Very Low	<ul style="list-style-type: none"> ➤ Overall score > 60 ➤ Minimum score achieved in ALL 5 criteria ➤ At least a score of 40 in each "Core Area" 	Issued	3 Years
60 - 79 Low		Issued	
40 - 59 Acceptable		Issued	
20 - 39 High	<ul style="list-style-type: none"> ➤ Overall score within 20 and 39 ➤ Minimum score of 40 is not achieved in all the "Core Areas" ➤ Minimum score of 40 is not achieved in Governance and MS 	Not Issued	
0-19 Very High	<ul style="list-style-type: none"> ➤ Overall score <20 ➤ Minimum of 40 scores is not achieved in all the "Core Areas" ➤ Minimum score of 40 is not achieved in Governance and MS 	Not issued	

Periodic Assessment

The GIF Responsible Organization Validation is valid upon condition that periodic assessment of the claim and the validation process is conducted.

Total Result		Periodic assessment
80-100	Very Low	Two (2) Periodic assessment in 3 years (one of which short notice)
60-79	Low	Three (3) Periodic assessment in 3 years (one of which short notice)
40-59	Acceptable	Four (4) Periodic assessment in 3 years (two of which short notice and the first one after 6 months)

The scope of Periodic assessment is limited to verify whether relevant changes occurred in the previous period to modify the initial score.

With regard to historical data and figures, Periodic assessment shall not include any review of such type of information already verified during the previous Due Diligence. With regard to plausibility of assumptions confirmed during a Due Diligence and concurring to evaluate the exposure level to ESG risks in a looking forward perspective the Periodic assessment will review whether the score initially assigned can be confirmed, reduced or increased. This professional judgement will require a verification whether ESG objectives and risk treatment plans established and confirmed during the latest Due Diligence have been achieved.

Considering the limited scope, the periodic assessment time shall be calculated as follow:

- a) Pre-engagement: 0,0 man-day (not required)
- b) Assessment man-days (in remote and at site): shall not exceed 30% of the initial assessment man-days (according to the organization number of employees)
- c) Reporting activity: 1 man-day

Important:

- a) The Periodic assessment over the 3 years-period must be distributed in a balanced way
- b) The Periodic assessment shall not apply to the assurance of sustainability reporting
- c) Organizations are not permitted to modify any data and information already verified in a previous Due Diligence.

Annex 4: Program management information

17.1 Program regulation update

The Program Regulation and its modifications are subject to:

- d) public consultation (1 month)
- e) periodic review at intervals of 3 years or according to emerging needs and
- f) available publication on the official web site (www.getit-fair.com).

In case of non-substantial amendments (e.g.: editorial or minor regulatory updates, etc.), the public consultation period is 10 (ten) days.

In case of substantial changes or periodic review, the public consultation is extended to 2 (two) months.

The Program Regulation must be approved and published exclusively by the SO.

17.2 Stakeholders engagement

The Program is based on the Stakeholders' engagement interested in the output of the "Validated Claim". The Stakeholders may include, but are not limited to, the following:

- a) Customers of the Validation Bodies
- b) Customers and Final Consumers using the "GIF Responsible Organization" Validated Claim and Ethical Label
- c) Financial Institutions (banks, private equity funds, etc) receiving the Non-Financial Report
- d) Buyers receiving information on the ESG risks of their supply chain
- e) Regulatory Authorities and Public Bodies
- f) NGOs promoting sustainability and CSR (Corporate Social Responsibility)
- g) Trade Unions
- h) AVBs
- i) Association's employees

17.3 GIF Framework Development

The SO is the single authority with the liability of developing, approving, and modifying the GIF Framework according to a process based on continuous Stakeholder engagement.

The purpose of this process is to minimize the risk that the GIF Framework, and its components, do not fulfil the value proposition and do not meet the Stakeholders' expectations.

17.3.1 Program Committee

The GIF Framework is exclusively developed and reviewed by the SO.

The Program Operator may assign to a Program Committee the task of collecting input to improve the GIF Framework from AVBs, GIF APs and other Stakeholders.

In developing the GIF Framework, the following conditions are met:

- a) the list of the involved stakeholders by the Program Committee is made publicly available on the Program Web site
- b) any stakeholders' exclusion in the Committee is justified
- c) the Program Operator records the stakeholders invited and the ones refusing the invitation to participate.

All decisions of the Program Committee concerning the comments received shall be made public on request.

17.3.2 Stakeholder Engagement

The Program Operator engages Stakeholders to lay down and implement the GIF Framework (Principles, Criteria and Scoring system) aiming to:

- a) support the Due Diligence process,
- b) provide Organizations with a tool for self-assessment and improvement,
- c) Support the disclosure of non-financial information on ESG risks to all stakeholders.

For this reason, the GIF Framework is the result of a teamwork in which several Stakeholders are involved and invited to collaborate. The Stakeholders should be chosen at international level, as far as possible.

The Stakeholder engagement is a continuous process. At any time, new members may join the Stakeholder Committee to provide useful input for improvement.

17.3.3 GIF Framework Validation

The Program Operator appoints an independent Validation Team to verify and approve the GIF Framework and its subsequent modifications, according to the following criteria:

- a) completeness of Criteria, Topics and Areas according to the relevant reference documents
- b) consistency of the Scoring system which determines the exposure level to IROs
- c) suitability of the Due Diligence process to conduct a risk evaluation against the GIF Framework
- d) competence defined to qualify an Assessor and its ability to conduct the Due Diligence
- e) adequacy of the Program outputs to the value proposition and the Stakeholders' needs

The Validation Team shall send comments to the Program Committee by using a standard format.

The Program Committee shall ensure that all comments received by the Validation Team are included in the GIF Framework and other related documents.

17.3.4 Review Committee

The Program Operator appoints a Program Committee to support the technical secretariat and verify whether all comments received by the Validation Team and approved by the Scheme Owner are duly incorporated in the GIF Framework and its revisions.

Every reviewed release of the GIF Framework is submitted to public consultation.

17.3.5 Public consultation

The public consultation is carried out to assure the involvement and information of all Stakeholders and to allow them the submission of comments and proposals for changes before the Program Committee final approval.

The publication on the Programme Operator website allows the open consultation that involves:

- a Stakeholder Committee
- a public consultation moderator
- associations, organizations, consumers' associations, GIF Assessors and whoever wants to send comments.

The consultation phase is opened by the Program Operator via an announcement on both the Program Operator and the Program website. The standard public consultation duration is 1 (one) month.

Any variation will be determined depending on the market needs.

17.3.6 Publication

The published GIF Framework will specify the following information:

- 1) review number
- 2) scope
- 3) exclusions
- 4) review date
- 5) reference standards
- 6) history of the document
- 7) Program Committee contact details
- 8) validation Team (on request).

The GIF Framework is made publicly available by the Program Operator on the Program web site.

17.3.7 Update

The GIF Framework validity is indicated in the document itself. The validity cannot exceed 5 years. 6 (six) months before the deadline, the SO will open a new consultation phase to update the document.

In the event the GIF Framework review has not been completed within the given expiry date the following situation occur:

- a) a new "GIF Responsible Organization" Claim cannot be validated (because the GIF Framework version is expired)
- b) the existing "Validated Claim" according to the expired GIF Framework shall remain valid until their natural expiry as established in the Validation Statement and the Attestation.

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ESG Rating and reporting assurance scheme

REGULATION

After the expiry of the GIF Framework, the Program Committee shall leave the prior “Validated Claim” in the Program database until the next verification. In fact, the Program allows the Organisation to use the “Validated Claim” and Mark for products still in stock, upon prior written authorisation.

The AVB shall inform the Organization of the new release of the GIF Framework and that the next first verification will be conducted referring to it. The Organization can decide whether accept or reject such verification. In the event of rejection, the AVB shall suspend the Validated Claim.

It might be necessary to review the GIF Framework before its expiry where and if necessary (for example if required by market needs).

Comments on the GIF Framework can be sent to the SO during the period of its validity and thus lead to GIF Framework review before its expiry. If no significant comments are received during the period of validity of the GIF Framework, the SO itself will extend the validity of the GIF Program.

For an editorial update, there is no public consultation phase.

