



— REALIZZA IL CAMBIAMENTO —

ActionAid International Italia ONLUS (non-profit organisation)

CODE OF ETHICS

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SUMMARY

INTRODUCTION	4
RECIPIENTS	5
BASIC PRINCIPLES	5
COMPLIANCE WITH LAWS AND REGULATIONS	5
HONESTY AND INTEGRITY	5
TRANSPARENCY AND COMPLETENESS OF THE INFORMATION	6
PROTECTION OF THE NAME AND IMAGE OF THE ASSOCIATION	6
RESPONSIBILITY TO THE GENERAL PUBLIC	6
ETHICS	6
PROMOTION OF RESPECT FOR THE DIGNITY OF PEOPLE AND GENDER EQUALITY	6
DILIGENCE AND SPIRIT OF COOPERATION	7
TRACEABILITY OF THE ACTIVITIES CARRIED OUT	7
CONFLICTS OF INTEREST	8
CRIMINAL PROCEEDINGS	8
WELLBEING OF THE HUMAN RESOURCES	8
SAFETY IN THE WORKPLACE AND WORKERS' HEALTH	8
PROTECTION OF THE ENVIRONMENT	9
RULES OF CONDUCT	9
RELATIONS WITH SUPPORTERS	9
RELATIONS WITH RECIPIENTS	9
RELATIONS WITH SUPPLIERS	9
RELATIONS WITH BUSINESS PARTNERS (PROFESSIONALS, CONSULTANTS AND PARTNERS)	10
RELATIONS WITH PUBLIC INSTITUTIONS, PUBLIC OFFICIALS AND PRIVATE PARTIES	11
RELATIONS WITH THE LEGAL AUTHORITIES	11
RELATIONS WITH STATUTORY DIRECTORS AND THE INDEPENDENT AUDITING FIRM	12
RELATIONS WITH EMPLOYEES AND LOCAL COMMUNITIES	12
ActionAid does not contribute in any way to funding political parties whose representatives and candidates are standing for public office.	13
SOCIAL MEDIA RELATIONS	13
ACCOUNTING AND INTERNAL CONTROLS	13
ACCOUNTING AND TAX RECORDS	13
INTERNAL CONTROLS	14

ANTI-MONEY LAUNDERING	14
PROCESSING DATA AND INFORMATION MANAGEMENT	14
PROTECTION OF PRIVACY AND CONFIDENTIALITY	14
CIRCULATION OF INFORMATION	15
MANAGEMENT OF CONFIDENTIAL INFORMATION	15
USE OF INFORMATION SYSTEMS	15
IMPLEMENTATION OF THE CODE OF ETHICS	16
REPORTS TO THE EXTERNAL SUPERVISORY BODY	16
PENALTY SYSTEM	17
ENTRY INTO EFFECT AND COORDINATION WITH THE ASSOCIATION PROCEDURES	18

INTRODUCTION

ActionAid is an international, independent organisation that works daily with people, communities, groups and movements who wish to beat the root causes of marginality and inequality and their consequences.

ActionAid International Italia Onlus is a non-governmental, non-profit association that has been operating in Italy since 1989. The association is part of the ActionAid International network that operates in almost 50 countries. Action Aid is committed to creating a fair and just world for everyone. It's an organisation that works to promote and boost areas of democratic participation everywhere, in Italy and worldwide; it works to get people and communities involved in protecting their own rights; to collaborate at local, national and international level to promote change; to increase social fairness by improving the quality of democracy and supporting those living in conditions of poverty and cut off from society. The Association, along with the *Fondazione Realizza il Cambiamento* established by ActionAid in March 2016 to expand the national work programme, operates throughout the country with a staff of professionals and works alongside the ActionAid Bases, activists and volunteers to pursue and achieve strategic goals. ActionAid has an office in Milan and one in Rome.

This Code of Ethics is aligned with the International Code of Conduct (Code of Conduct) which ActionAid Italia has also subscribed to, which requires that everyone acting on behalf of the association comply with the highest levels of personal and professional conduct.

ActionAid International Italia ONLUS (hereinafter “ActionAid” or the “Association”) intends to use this Code of Ethics (hereinafter the “Code”) to formally define, clarify and share the recognised, accepted and shared values, and the rights, duties and responsibilities toward the parties with whom the Association works with to achieve its mission. The Association’s Code was prepared to show the main principles informing the behaviour of all the Recipient in order to clearly and transparently define the values underlying the performance of ActionAid’s activities.

This Code forms an integral part of the Organisation, Management and Control model pursuant to Legislative Decree 231/2001 (hereinafter the “Model”).

In order to protect its image and safeguard its resources, the Association will not have relations of any nature with parties who do not intend to operate in strict compliance with prevailing law and/or who refuse to comply with the ethical principles and rules of behaviour provided for under this Code. All people who work or collaborate with ActionAid, without distinction and with no exceptions, undertake to comply with, promote and ensure that others comply with the principles of this Code of Ethics.

The Code is also an official document of the Association, approved by its top management, and containing the set of rights, duties and responsibilities of ActionAid.

The values informing the strategic cycles of the Association form the basis of this Code of Ethics.

RECIPIENTS

The Code contains the ethical principles that the following must comply with: Members (members of the Assembly of the Association members and Members of the Board of Governors), the Chairperson, the Board of Statutory Auditors, the Treasurer, the Secretary General, the parties subject to their management and supervision, employees, consultants, business partners, suppliers, activists, the partners who use the ActionAid brand, the ActionAid Bases, the project partners, testimonials and all those who operate in the name of and/or on behalf of the Association without any exceptions (hereinafter the “Recipients”).

Therefore, the principles and provisions of the Code are binding on all the Recipients and constitute specifications that act as examples for the general obligations of diligence, fairness and loyalty that should inspire them when carrying out their activities. The recipients listed above, within the limits of their own competence and responsibility, are also required to ensure that third parties comply with this Code of Ethics and its rules of conduct.

The value and importance of the Code of Ethics are reinforced by the specific responsibilities of Entities if they commit criminal or administrative offences as described under Legislative Decree no. 231 of 8 June 2001.

BASIC PRINCIPLES

COMPLIANCE WITH LAWS AND REGULATIONS

All the activities carried out in the name of or on behalf of ActionAid must be carried out in absolute compliance with prevailing national and international laws and regulations. ActionAid bases their decisions and behaviour upon the care of the public interest assigned to it.

Each Recipient undertakes to inform themselves as necessary of the prevailing law and regulations that apply to the performance of their duties in a diligent manner.

Relations with the Public Administration, the Supervisory Authorities, political and trade union organisations, national, EU and international public institutions, or with public officials or public servants must be in line with the principles of transparency, integrity, professional competence and full cooperation.

HONESTY AND INTEGRITY

The honesty and moral integrity, and the values of fairness and good faith are the basic principles underlying all the activities of the Association and its initiatives, and are essential values in its organisational management. The relations that ActionAid has, at all levels, must be informed by standards and behaviour of fairness, cooperation, loyalty and mutual respect.

TRANSPARENCY AND COMPLETENESS OF THE INFORMATION

The information that is published by the Association will be complete, transparent, understandable and accurate enough to ensure that third parties can make informed decisions if they have relations with the Association.

PROTECTION OF THE NAME AND IMAGE OF THE ASSOCIATION

The good reputation and image of ActionAid is an essential, intangible resource.

All Recipients will ensure that the image of the Association is commensurate with the prestige and importance of the role that it has acquired in all the communities and areas that it operates in, and act in accordance with the principles set out under this code, and in full respect for the name and image of the Association.

RESPONSIBILITY TO THE GENERAL PUBLIC

Aware of its social role in the territory, the economic and social development and the general well-being of the general public, ActionAid operates with local, national and international communities, directly supporting and promoting initiatives with cultural and social value, also in order to organise the participation of the public in public life and promote the accountability of public institutions.

ETHICS

The Association develops its activities by following the logic of efficiency and ethics, rejecting any collusive or abusive behaviour that would harm third parties.

The Association actively supports political measures against corruption, also in order to raise public awareness of it.

ActionAid also supports actions to enhance the value and recognition of individual capacity, and discourages all types of favouritism.

Lastly, the Association is committed, in every way, not to support illegal immigration during the execution of its activities and in particular, in its management of human resources, its purchases as well as when providing assistance in its efforts to fight poverty, protect the rights of women and integrating and welcoming migrants.

PROMOTION OF RESPECT FOR THE DIGNITY OF PEOPLE AND GENDER EQUALITY

ActionAid promotes and respects the fundamental rights of people, protecting moral integrity and guaranteeing equal opportunities.

Action aid condemns all forms of abuse, ill treatment and violence against minors, adolescents, women, vulnerable persons and promotes all actions that aim to remove or prevent environmental and social conditions that may increase risk.

In both internal and external relations, there can be no behaviour that discriminates against personal dignity, the private life or rights of individual persons based on political or trade union opinions, religion, gender, ethnic background, nationality, sexual orientation, health, or in general any intimate characteristics of human beings.

The Association works actively towards overcoming all types of discrimination. Therefore, all recipients will work with men and women of different nationalities, cultures, religions, sexual orientation or ethnicities. ActionAid promotes the dignity, equality and wellbeing of all individuals, rejecting all types of child labour or forced labour.

ActionAid rejects and prosecutes any form of physical, verbal or psychological harassment or violence against women, also supporting awareness-raising campaigns aimed at volunteers. It actively and constantly works to intervene in international, national and local policies to fight for the rights of women, gender stereotypes and economic unfairness.

In managing hierarchical relationships, the Association requires authority to be exercised with fairness, avoiding any behaviour that could harm the personal and professional dignity of the colleague in any way.

ActionAid undertakes to respect privacy, especially with respect to information relating to the private life and opinions of its employees, and more generally, anyone it interacts with.

DILIGENCE AND SPIRIT OF COOPERATION

Each Recipient will carry out their activities with the diligence required by the nature of the tasks and functions exercised, with maximum commitment in the achievement of the objectives assigned, and taking on the responsibility necessary in accordance with the job carried out. The Recipients will commit themselves to learning as much as possible about their jobs, and staying updated.

Mutual cooperation between parties involved in any manner in the same project is a mandatory requirement for ActionAid. Each recipient will therefore have to help safeguard these values, through their conduct, both inside and outside the places of work.

TRACEABILITY OF THE ACTIVITIES CARRIED OUT

Each Recipient will have to keep adequate records of all operations carried out so that the reasons behind the operation and its characteristics can be checked at all times, at the authorisation, performance, recording and checking stages of the operation.

CONFLICTS OF INTEREST

There will be no real or even potential conflicts of interest in the performance of any of the activities by ActionAid.

The Recipients will have to carry out their activities for ActionAid in accordance with the general goals and interests of the Association.

Any situation that could potentially generate a conflict of interest or in any case prejudice the capacity of the Recipient to make decisions in the best interests of the Association, must be immediately notified to his/her internal Contact or his/her Manager, the Compliance manager, the Human Resources Unit or the Secretary General, and will oblige said Recipient to comply with the decisions made and communicated by ActionAid, with the aim of governing the management of the specific potential conflict of interest case.

CRIMINAL PROCEEDINGS

The volition of parties who have to answer to the legal authorities may not be influenced in any form or in any way in order to persuade them not to make declarations or state facts that are untrue.

WELLBEING OF THE HUMAN RESOURCES

ActionAid undertakes to protect the well-being of its human resources through policies and good practices, as this concern is of fundamental importance to the Association. Reconciling professional life with private life is central to staff management policies.

SAFETY IN THE WORKPLACE AND WORKERS' HEALTH

The Association believes that it is of vital importance to safeguard the health and safety of the workers, and it aims to comply with the requirements of specific laws and constantly strive to improve working conditions in order to prevent any risks to the health and safety of the workers and the entire public.

ActionAid will therefore comply with prevailing laws on safety and hygiene at the place of work, and international safety provisions, organising an efficient risk-prevention system, and constantly taking account of any technological progress in this area.

Each recipient will have to pay maximum attention to the performance of his/her work, strictly observing all the safety and prevention measures established and provided by the Association for the workplace, for work outside the office and for travel, in order to avoid any possible risks for him/herself, his/her business partners, colleagues or the public in general. All the provisions set out in the Consolidated Law on Security (Legislative Decree no. 81 of 9 April 2008 as amended) must be complied with, along with all other laws that apply to the Association; all Recipients must comply with the policies, instructions and orders provided by the parties that ActionAid has engaged to fulfil safety-

related obligations.

The Association will oversee the training and awareness-raising of the workers in safety-related matters.

PROTECTION OF THE ENVIRONMENT

ActionAid is sensitive to the environment and undertakes to safeguard it. To this end, it makes its choices in a way that ensures compatibility between its own initiatives and environmental requirements, in accordance with both prevailing law and taking account of developments in scientific research and best practices in this area.

RULES OF CONDUCT

RELATIONS WITH SUPPORTERS

ActionAid recognises the importance of its supporters' social commitment as the fundamental basis of its operations and therefore guarantees consistency, quality and reliability in the actions undertaken. The Association provides its supporters with adequate information on the use of the resources donated.

ActionAid also condemns any deceitful, misleading, fraudulent or disloyal actions carried out by Recipients.

RELATIONS WITH RECIPIENTS

All employees, shareholders, collaborators, volunteers, suppliers, project partners and every other subject who comes into contact with recipients of the organisation's activities are required to hold an irreproachable conduct, particularly towards anyone particularly vulnerable such as, for example, minors, women, marginalised persons...

RELATIONS WITH SUPPLIERS

ActionAid is inspired by the principles of transparency, equality and loyalty in its relations with suppliers.

With regard to the selection of suppliers for the purchase of goods or services, the Association guarantees that it is mainly informed by the objective parameters of social responsibility, ethics,

sustainability, quality, value for money, price, capacity and efficiency to the extent needed to set up a trusted relationship.

When managing its relations with suppliers, the Association will have to:

- instil efficient, transparent and cooperative relations, maintaining open-ended and frank dialogue with them in accordance with best commercial standards;
- check the identity of third parties that the Association interacts with;
- adequately formalise all the supplies and record the reasons behind choosing them;
- obtain the cooperation of the suppliers in constantly ensuring the most cost-effective relationship between quality, costs and delivery times;
- not abuse any position of advantage in its position as customer to cause intentional disadvantages to the suppliers;
- not pursue personal gain by accepting advantages or particular benefits in the procurement transactions;
- apply the contractually provided terms;
- operate in accordance with prevailing law, and require due compliance with the law.

ActionAid requires its suppliers to ensure that the materials or products supplied have not been subject to previous unlawful activities or activities that do not respect the rights of persons or the environment.

The Association enters into relations with parties who have respectable reputations only, who are only engaged in lawful activities and whose ethical culture is comparable with ActionAid's culture.

RELATIONS WITH BUSINESS PARTNERS (PROFESSIONALS, CONSULTANTS AND PARTNERS)

ActionAid identifies and selects its business partners (professionals, consultants, project partners and partners who use the ActionAid brand) with absolute impartiality, autonomy and independence of assessment.

In its relations with business partners, the Association will have to:

- carefully assess whether it should use the services of outside business partners and partners and select counterparties who have adequate professional and reputational qualifications;
- give reasons for their choice of counterparties;
- establish efficient, transparent and collaborative relationships, maintaining open-ended and frank dialogue, obtain the cooperation of professionals, consultants, and partners to constantly ensure the most cost-effective ratio between service quality and financial cost;
- apply the contractually provided terms;
- operate in accordance with prevailing law, and require due compliance with the law.

When selecting business partners, the Association guarantees that it is only informed by the objective parameters of quality, capacity and efficiency to the extent needed to set up a trusted relationship. When selecting partners, the Association will ensure that it is informed by the principles of

transparency, effectiveness, capacity and the values that underlie the Association's activities.

RELATIONS WITH PUBLIC INSTITUTIONS, PUBLIC OFFICIALS AND PRIVATE PARTIES

Relations with the Public Administration and with local, national, EU public institutions, and with public officials and public servants, or bodies, representatives, agents, officers, members, employees, consultants, public function or service officials, of public institutions, the public administration, public and private entities, including economic, of local or national public entities or Companies ("Public Officials") of Associations or political and trade union organisations, must be informed by maximum transparency, fairness and integrity, avoiding behaviour that could give the impression of wishing to unduly influence the decisions of the counterparty or demanding preferential treatment. The relations with the above-mentioned parties are limited to the designated and authorised departments, in accordance with the strictest compliance with the law and regulations and may not compromise the integrity or reputation of the Association in any way.

To that end, the Association undertakes to:

- operate, without any type of discrimination, through communication channels designated for the purpose with the Public Administration counterparts, at territorial, national or EU level;
- represent the interests and positions of ActionAid transparently, precisely and consistently and avoid any collusive type behaviour.

Additionally, the following behaviour is prohibited:

- offering or promising, accepting or receiving, directly or through intermediaries, sums of money or other means of payment (unless they are low-value donations or gifts in kind, and in any case in line with normal commercial dealings) to public employees / public officials / public servants / private interlocutors, to influence them in their duties and obtain benefits of any nature for the Association. The above-mentioned provisions cannot be circumvented by using different types of aid or contributions, such as jobs, consultations, advertising, sponsorship, work opportunities, commercial opportunities or of any other nature;
- give any benefits of any nature to public employees or public officials or public servants;
- falsify, alter or leave out data and/or information in order to obtain an unfair advantage or any other benefit for ActionAid;
- earmark amounts received from the Public Administration as disbursements, contributions or loans for other purposes besides the ones they were given for;
- offer, disburse, promise or give public employees or public officials or public servants, or accept or receive from them, directly or indirectly, unauthorised donations, benefits or other advantages (including in the form of sums of money, goods or services).

To that end, only low value donations are permitted, related directly to normal courtesy and in any case, that cannot generate the impression that they were aimed at acquiring or granting unfair advantages, or create the impression of illegality or immorality in the other party, or in a non-related, impartial third party. Parties (for example staff from the Association's Departments/Units) who receive donations or offers of donations that do not comply with the above must immediately inform their managers, the Compliance Manager and the Secretary General to take the necessary steps.

RELATIONS WITH THE LEGAL AUTHORITIES

With regard to any requests of any nature from the Legal Authorities, and in general all contacts with them, the Association undertakes to provide maximum cooperation and make truthful statements that reflect the facts, and not behave in a way that could impede absolute compliance with the law and the principles of loyalty, fairness and transparency.

Additionally, all Recipients involved in legal proceedings must provide proactive cooperation and make truthful, transparent statements that reflect the facts.

The following is forbidden:

- carrying out any activity that could encourage or damage one of the parties during the legal proceedings;
- influence the volition of parties who have to answer to the legal authorities in any form or in any way to persuade them not to make declarations or state facts that are untrue.
- promise or offer money, gifts or other benefits to parties involved in legal proceedings or to persons who are close to them.

RELATIONS WITH STATUTORY DIRECTORS AND THE INDEPENDENT AUDITING FIRM

In the relations with the Board of Statutory Directors and the Independent Auditing Firm, each Department or Unit of the Association, and each Recipient involved in the process, will comply with the provisions of this Code in accordance with their roles in the company.

Requests to perform and record anything must be done promptly, taking clear responsibility for the authenticity, completeness and accuracy of the information provided.

Nobody may impede or block the auditing that the auditing firm or any other corporate body has to carry out, or influence the independence of assessment of those parties in order to change the financial, economic or asset position of the Association.

RELATIONS WITH EMPLOYEES AND LOCAL COMMUNITIES

The Association actively promotes and offers equal opportunities for professional growth, does not permit arbitrary discrimination, with all relations are informed by the principles of fairness, honesty and loyalty, based on meritocracy.

Relations between the staff, regardless of levels of responsibility, will be based on loyalty, fairness and respect, subject to the respective roles and responsibilities. The manager will exercise the powers related to his/her position in a fair, balanced manner, fostering the professional growth of his/her colleagues. Each employee will work on a collaborative basis, doing their jobs with responsibility, efficiency and diligence, and in accordance with the values of the Association.

The selection and hiring of staff will be carried out in strict compliance with the protocols of control and informed by the criteria of transparency in the assessment of the skills and professional competence requirements, capacity and individual potential. Employment or salary incentives may not be used to give direct or indirect benefits to public employees and/or public officials.

Staff must be hired on the basis of valid work contracts, and no type of work that does not comply, or in any case that is not in line with prevailing law is permitted. The Association may not employ workers who do not have valid permits to stay.

In accordance with its awareness of the value of trade unions and their representatives, the Association promotes dialogue between its workers and trade union representatives, providing all the information necessary, and cooperating with trade unions in order to contribute towards the well-being of its workers, and making itself available as a meeting point for concerted action between social partners.

Continuous relations with the Community forms the basis of ActionAid's activities. Therefore, the Association respects and contributes towards the economic and social framework of the local communities that it operates and acts in.

ActionAid does not contribute in any way to funding political parties whose representatives and candidates are standing for public office.

SOCIAL MEDIA RELATIONS

ActionAid supports research into innovation in providing information. Open, permanent, transparent and constructive dialogue with the communities and persons forms the basis for the organisational mission, and social media is also used for this purpose.

In view of the resonance and impact that said information could have, ActionAid ascertains and recommends paying maximum attention in the evaluation of content and material to distribute.

Organisation systems that breach the law may not be used, or that offend the freedom, integrity and dignity of people, or that could create unlawful intrusions or damage to the information systems.

ACCOUNTING AND INTERNAL CONTROLS

ACCOUNTING AND TAX RECORDS

ActionAid believes that accounting transparency and keeping accounting records in accordance with the principles of truth, completeness, clarity, precision, accuracy and in compliance with prevailing law is of fundamental importance for effective control of proper social communication.

Accounting records are kept in accordance with the principles of transparency, truth, completeness, clarity, precision, accuracy and compliance with prevailing law. All documentation supporting each

transaction must be kept so that the accounts can be recorded easily, the transaction can be reconstructed and any responsibility can be identified.

The accounting will be based on generally accepted accounting standards and will systematically record the events resulting from management of the Association.

The administrative-accounting documentation must be easily retrievable and filed in accordance with suitable standards that can be easily consulted by both the internal and external parties authorised to audit the accounts.

The designated parties will have to help provide a correct and timely recording in the accounts of all the management services, and work to ensure the company affairs are represented correctly and on a timely basis so that the administrative-accounting system can achieve its purpose.

The designated parties must promptly report the existence of errors or omissions when drafting the accounts of the Company's business.

ActionAid complies with prevailing law on tax matters in Italy and in the foreign countries it operates in, and undertakes to promptly give the Financial Authorities all information required by law in accordance with the deadlines in order to ensure the correct calculation of taxes.

INTERNAL CONTROLS

ActionAid has set up an internal control system (tools, activities, procedures, organisational functions) to monitor, check, give guidelines to the organisation and ensure that the law and regulations are complied with.

ANTI-MONEY LAUNDERING

ActionAid exercises its activities in full compliance with prevailing anti-money laundering laws and the provisions issued by the applicable authorities, and undertakes not to carry out suspicious activity under the profile of fairness and transparency.

Additionally, money, goods or other benefits may not be purchased, replaced or transferred if there is awareness that they have a criminal provenance, and other transactions may not be carried out that would prevent the identification of their criminal provenance.

PROCESSING DATA AND INFORMATION MANAGEMENT

PROTECTION OF PRIVACY AND CONFIDENTIALITY

The Association protects the confidentiality of the information and data on employees, business

partners, volunteers, activists, supporters, recipients, suppliers and companies collected due to or during their involvement in the activities and each Recipient, in the exercise of his/her functions, will have to comply with said standards and the law in effect.

All information obtained from Recipients in relation to their working relations and collaboration is owned by ActionAid. The proprietary information of the Association refers to the following:

- Personal Data of the Recipient and third parties. “Personal data” refers to any information relating to a natural person or legal person, entity or association, identified or identifiable, even indirectly, through reference to any other information, including a personal identification number;
- Confidential Information. Any confidential news relating to third parties is considered to be “confidential information” which could cause harm to said parties if divulged in an unauthorised or involuntary manner. For example, awareness of a project, a proposal, an initiative, an event, negotiations, an understanding, a commitment, an agreement, a fact or an action, even if future or uncertain, relating to the area of activity of ActionAid that is not in the public domain can be considered confidential.

In accordance with the law, the Association guarantees that the information it possesses will be kept confidential and requires all Recipients to use it for purposes exclusively related to the exercise of their professional activities.

ActionAid also respects the principles of equality of access and transparency in the release of confidential information, in full compliance with the law.

CIRCULATION OF INFORMATION

In exercising its activities, ActionAid ensures transparency in the choices made. Information must be circulated in accordance with the criteria of truth, accuracy and timeliness. Both inside and outside information reports must be drafted carefully and in accordance with these principles and prevailing law.

MANAGEMENT OF CONFIDENTIAL INFORMATION

Anyone who becomes aware of confidential information in the exercise of their duties will have to keep it confidential.

ActionAid protects all confidential information which emerges during the exercise of its duties. In addition, its employees or business partners may not obtain, using dishonest or improper means, either confidential information regarding companies, suppliers, organisations or partners or information held by them.

All forms of instrumentalisation, use for financial purposes, direct investment or investments through

third parties, of confidential information, breaches the law, and is therefore strictly prohibited.

USE OF INFORMATION SYSTEMS

The Association uses the ICT systems assigned exclusively to perform its activities, in full compliance with laws governing the use and management of information systems and defined company procedures.

ICT resources or web resources may never be used for purposes that breach the law, public order or public morality, or in any case that involve racial intolerance, the incitement to violence or the breach of human rights, or to commit or induce the commission of offences, to damage or alter information systems or public or private information on third parties, or to illegally obtain confidential information.

In addition, no employee may install software without a license on the Association's computers, or use and/or copy documents or materials protected by copyright (audio-visual, electronic, paper or photographic recordings or reproductions) without the express authorisation of the holder.

No illegal downloads may be carried out and content protected by copyright law may not be sent to third parties.

IMPLEMENTATION OF THE CODE OF ETHICS

The Code of Ethics was drawn up in order to promote awareness of the rules set out in it. The Association will therefore ensure:

- maximum distribution of the Code among Recipients, recommending compliance with the Code;
- the interpretation and clarification of the provisions;
- checking to ensure compliance;
- update of the provisions with regard to requirements that arise from time to time.

All Recipients will have to cooperate to ensure the efficient implementation of the Code of Ethics, to the extent of their duties and jobs.

Third parties engaged by ActionAid or who have long-term relations with it will be informed of the Code.

REPORTS TO THE EXTERNAL SUPERVISORY BODY

The External Supervisory Body is in charge of monitoring the performance and compliance of this Code, it has independent powers of initiative and control and is appointed in accordance with the provisions of Legislative Decree 321/2001.

The External Supervisory Body of ActionAid has the powers, duties and tasks set out in the Model with respect to supervising compliance with the Code of Ethics and its implementation.

In order to facilitate the supervision, both the employees and business partners, the Board of Governors and Secretary General, in their positions as top managers of the organisation, will be obliged to report to the External Supervisory Body by making “reports” and providing specific “information”.

Subject to compliance with all the protections set out under the law and collective contracts in effect, and subject to legal obligations, the External Supervisory Body is authorised to receive requests for clarifications, complaints or reports of potential or current breaches of this Code by all the Recipients (members, activists, volunteers, staff, etc.).

Any breach of the standards or provisions in this Code of Ethics by the Recipients will have to be promptly reported to the External Supervisory Body.

The notifications will have to be addressed to the following email address:

ita-odv@actionaid.org

The reports must also be sent to the following e-mail address, monitored by the Head of the International Internal Audit:

whistleblowing@actionaid.org

If any reports are received, the External Supervisory Body will take the necessary action and inform the applicable bodies if any procedures are initiated prior to the application of any sanctions for breach of the Code.

All reports that the External Supervisory Body receives are treated in absolute confidentiality. Reporting parties who act in good faith are protected against any form of retaliation, discrimination or penalisation and in any case, the identity of the reporting party will be kept confidential, subject to legal obligations and the protection of the rights of the Association or persons wrongly accused or accused in bad faith, the rights of workers, of the organisation and of third parties. The Supervisory Body will keep all the reports received on file in an electronic or hard copy archive: said archive may only be accessed by members of the Supervisory Body and only for reasons connected to the execution of the assignments detailed above.

PENALTY SYSTEM

ActionAid, through its designated bodies and departments, will impose penalties in proportion to the respective breaches of this Code and in compliance with prevailing regulations on work contracts, with consistency, impartiality, and uniformity.

Compliance with the Code’s rules is an essential part of the contractual obligations of ActionAid

employees (also in accordance with article 2104¹ of the Civil Code) and all other relationships governed by the law or contract.

Breach of ethical laws and/or internal procedures will constitute non-compliance with the main working and/or trading relation obligations, with all applicable legal or contractual consequences and subject to compensating ActionAid for any damage caused.

The ascertainment of offences, disciplinary measures or the issue of sanctions will be made in accordance with the law, the contracts and the rules.

Any behaviour by consultants, business partners, or suppliers linked to ActionAid by a contractual relationship that is not an employee relationship, and in any case where the party is not subject to the management or supervision, in breach of this Code, may also lead to, in the cases of the greatest severity, termination of the contractual relationship, subject to any request for compensation if that behaviour should harm the Association.

The breach of ethical rules and/or the Model by directors will result in implementation of applicable procedures regarding the assessment of their conduct, also in order to take the appropriate measures.

Any actions or omissions that are unequivocally aimed at breaching the rules established by ActionAid will also be punished, even if the action is not completed or the event does not occur for any reason.

Sanctions may also be imposed if a Recipient violates the measures introduced by the organisation to protect informants as well as anyone who wilfully or as a result of gross negligence files reports that are proven to be groundless.

ENTRY INTO EFFECT AND COORDINATION WITH THE ASSOCIATION PROCEDURES

This Code is adopted by decision of the Board of Governors of ActionAid International Italia ONLUS (non-profit organisation and takes immediate effect.

The Code does not replace the current and future procedures of the Association that continue to be valid to the extent they do not clash with the Code.

¹Art. 2104. Diligence of the employer. - The employer must use the diligence required in accordance with the nature of the performance, the interests of the company and the higher interest of national production. It must also comply with the provisions governing the work as given by the employer and the business partners that it reports to”