



CODE OF ETHICS OF BEHAVIOR (ex D. Lgs. 231/2001)

Approved in revision 0 by the Board of Directors at the meeting of 7.12.2018

1 "Discipline of the administrative responsibility of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of September 29, 2000"

FOREWORD

This Code of Ethics and Conduct constitutes an integral part of the Model of Organization, Management and Control ex D.Lgs. 231/2001 (Legislative Decree No. 231 of June 8, 2001) adopted by CIES ONLUS by resolution of the Board of Directors on 7.12.2018.

The value and importance of the Code of Ethics and Conduct are reinforced by the provision of a specific liability of Entities, as a result of misconduct and offenses provided for and sanctioned in Legislative Decree 231/2001, which the Code helps to prevent

CIES ONLUS (hereinafter also "the association") was founded July 8, 1983 and operates in Italy and abroad on the themes of International Cooperation, Intercultural Mediation, Education for Global Citizenship

CIES ONLUS is a 'Non-Governmental Organization (NGO) that has as its social purpose the promotion of the values of solidarity and cooperation, both in its national and international activities.

Mission

CIES ONLUS works to promote the participation of civil society in a dimension of global citizenship and to build sustainable development processes based on peace, respect for human rights and democracy and dialogue between different cultures and religions.

The activities of CIES ONLUS - in Italy and abroad - are guided by such principles as:

- the need for strategies and actions to be taken to rebalance the serious wealth and resource gaps that separate the poor and rich parts in each country;
- the conviction that development is sustainable if it is based on respect for the environment, peace, human rights and democracy, and the rejection of all racist, sexist or religious discrimination;
- the fight against all forms of racism, discrimination and xenophobia and the promotion of dialogue between different cultures and religions;
- attention to the role of women as central to any development and active citizenship strategy;
- the importance of the participation of all citizens, especially the youngest, political and social forces, public and private entities and the public more generally in activities of solidarity, cooperation, environmental protection and active citizenship;
- the need to promote reflection and debate in contemporary society on sustainability, interculturalism, globality, active citizenship, ethical finance, fair trade and other related issues.

The goal is to translate these principles into action by creating a culture of solidarity as a prerequisite for civic engagement as citizens of the world.

CIES ONLUS carries out international cooperation and co-development projects in Africa, the Mediterranean countries and the Balkans in partnership with European and local organizations; information and education programs on development and global citizenship in Italy and Europe in partnership with organizations from the European

Community and Eastern Europe; intercultural mediation activities; activities that promote

youth aggregation and social integration aimed particularly at second-generation immigrants; training courses; job orientation services.

In both its activities abroad and in Italy, actions are based on an intercultural approach and on partnership relationships to achieve common goals. In Italy, CIES ONLUS Onlus carries out its activities at the national level with headquarters in Rome and with Territorial Initiative Centers in other Italian regions. In Rome it operates a Documentation Center, also recognized as a Library of Local Interest, and a Youth Center and Art School (Centro MaTeMù).

In Italy, the areas on which the association is engaged in order to spread knowledge of immigrants' countries of origin and foster their integration are immigration, intercultural mediation, global citizenship education, training, communication and intercultural dialogue awareness.

Abroad, CIES ONLUS is engaged in international cooperation projects to help enhance processes of equity, social and economic inclusion, and respect for human rights. We work with local partners to strengthen the capacities of institutions, civil society, and communities in the areas of governance, services, environment, education, gender, solidarity economy, vocational training and employment, culture, and co-development. Countries we work in: Africa: Senegal, Ethiopia, Tunisia, Mozambique, Angola, Balkans: Albania, Kosovo, Macedonia. CIES ONLUS is recognized as a Training Body by the Ministry of Education and is accredited for Continuing Education by the Lazio Region

Of primary value to CIES ONLUS is the observance of ethical values understood as honesty, fairness, accountability and compliance with laws.

With respect to its specific Mission, CIES ONLUS adheres to the values defined in the Ethical Charter of the Italian NGO Association - AOI, and promotes:

- social justice, equity and respect for human rights;
- the participation of the populations it works for;
- the involvement of civil society in development cooperation;
- environmental protection and food sovereignty The pursuit of these values takes place through:
 - professionalism in work;
 - capacity building of grassroots organizations; and
 - the strengthening of particularly disadvantaged social groups;
 - the work to eliminate gender inequality;
 - the use of appropriate fundraising methods with respect to the purposes of the association and current legislation;
 - the implementation of actions whose effect lasts over time;
 - the commitment to global citizenship education activities; and

- the use of its capacity for involvement to foster collaboration between different sectors of society.

CIES ONLUS conducts its activities in compliance with EU, national and international regulations, rejecting corruption and any illegal practice, considers impartiality, neutrality and independence fundamental values in the context of any relationship both internally and externally and considers of fundamental importance the performance of services by its employees and collaborators according to diligence, competence, professionalism and efficiency also in order to provide beneficiaries, project partners, funding bodies and those with whom it establishes political and strategic relations, with high quality performance.

Finally, it considers its "image" and reputation as assets that, as a common heritage, must be protected and developed also through the full dissemination, sharing and observance of the ethical and behavior principles contained in this document.

THE CODE OF ETHICS AND ITS ENTRY INTO FORCE

This Code of Ethics in Revision 0 was approved by the Board of Directors on 07/12/2018 and is effective immediately from the moment of its dissemination "erga omnes."

The resolution of approval by the Board of Directors prescribes compliance and enforcement by any person acting on behalf of CIES ONLUS or coming into contact with the Association and any update, amendment or addition to this Code of Ethics must be approved by the Board of Directors of CIES ONLUS.

The Board of Directors in subsequent revisions of the Code will take into account the input received from the "addressees" of this Code and the Supervisory Board, as well as regulatory developments and the most established national and international practices, as well as the experience gained in the application of the rules of prevention.

RECIPIENTS OF THE CODE OF ETHICS

This Code of Ethics applies to the following "addressees" wherever they operate, both in Italy and abroad:

- To members, directors, employees, volunteers, mediators, educators, and in general all collaborators who work in the name and on behalf of CIES ONLUS.
- To the Intercultural Documentation Center.
- To the MaTeMù Youth Center and Art School.
- To the CITs (Territorial Initiative Centers) that implement the institutional purposes of the Association in the territorial sphere and act under the name "CIES ONLUS/Name" of the locality in which it operates, or "CIES ONLUS/Name" of the association present in the territory with which CIES ONLUS may enter into consortium agreements and/or mutual collaboration.
- To all associations and organizations bearing the name of CIES ONLUS and all persons who are members of them.
- To all those who work even temporarily with CIES ONLUS and within the scope of the project carried out.

OBLIGATIONS OF RECIPIENTS

Recipients undertake to:

- act and behave in line with what is stated in the Code;
- report all violations of the Code as soon as they become aware of them;
- cooperate in the definition and compliance with internal procedures, prepared to implement the Code;
- consult their supervisor, or the appropriate bodies, in relation to those parts of the Code that require interpretation or guidance.

Recipients have a duty to keep and cause their collaborators to keep and not accept that their interlocutors engage in conduct that does not comply with this Code and the general principles of honesty, loyalty, good faith, fairness and diligence. They are also required to observe specific obligations that may arise from the deontology and principles due by virtue of the context and purposes of the association's own general mission.

The promotion or prohibition of certain behaviors goes beyond the regulatory level.

Behavior engaged in by the governing bodies (President, Board of Directors, Control Committee), the management of the ngo and - in general - by all employees and collaborators in the performance of the tasks or assignments entrusted to them that is contrary to current legislation, this Code of Ethics or internal regulations, even if motivated by the pursuit of an interest for the Association, cannot be considered justified.

The Association neither establishes nor intends to continue business relations with those who blatantly refuse to comply with the principles of the Code.

The Code constitutes an integral part of the working relationship and expresses the essential content of the fiduciary bond between CIES ONLUS and all its collaborators.

Violation of the previously stated obligations entails the adoption of sanctioning measures against those who put them in place.

VALIDITY OF THE CODE TOWARDS THIRD PARTIES.

All personnel of the Association, by reason of their assigned responsibilities, shall ensure that they give adequate information about the commitments and obligations imposed by the Code to third parties (suppliers, donor companies...), and require them to comply with the obligations that directly affect their activities.

CONTRACTUAL VALUE OF THE CODE OF ETHICS

Compliance with the rules and provisions contained in the Code of Ethics is an integral and essential part of the contractual obligations arising from employment relationships, for employees and, from contractual regulations for other collaborators.

ETHICAL PRINCIPLES.

HUMAN RESOURCES AND WORK ETHICS.

The Association recognizes that human resources are an indispensable element for the existence, development and success of the Association: the motivation and professionalism of its staff are an essential factor in achieving the Association's mission.

The Association therefore undertakes to develop the skills and stimulate the abilities

and potential of its employees or collaborators so that they find full realization in the achievement of its objectives; only with their full involvement at every level, in teamwork, in the sharing of objectives, as well as in their protection and promotion, can CIES ONLUS fulfill its mission.

The Association considers the meritocratic criterion of professional competence, honesty and fairness of behavior as fundamental elements for the adoption of decisions concerning professional recognition and any other aspect related to the employee.

The identification and selection of employees and collaborators is carried out with absolute impartiality, autonomy and independence of judgment.

In personnel management, CIES ONLUS is committed to:

- to provide equal employment opportunities without discrimination on the basis of ethnicity, gender, age, sexual orientation, physical or mental handicap, nationality, religious belief, political and trade union affiliation; all compatible with the socio-political conditions existing in the country targeted by CIES ONLUS interventions.
- To ensure the protection of the privacy of employees and collaborators and their right to work without being subjected to unlawful conditioning;
- accurately inform staff about the living and safety conditions in the countries where they are employed.

Likewise, CIES ONLUS requires commitment from its headquarters staff and collaborators in Italy abroad:

- to respect the fundamental rights of the person and local customs, cultures and denominations that always reflects the dignity of their role in line with the ethical principles of the Association.
- to that in internal and external work relations no one is placed in a state of subjection through violence, threats, deception, abuse of authority, abuse of a situation of physical or mental inferiority, or a situation of necessity; the Association disapproves of any harassing behavior including that of a sexual nature.

Never and under no circumstances may Association personnel abroad be employed or voluntarily become involved in military operations.

RESPECT FOR THE PERSON

Relations between collaborators and/or employees must be conducted according to the principles of civil coexistence, transparency, trust and integrity, with mutual respect and ensuring the protection of the rights and freedoms of persons.

Relations between the different positions within the Association must be marked by the principles of trust, loyalty and fairness and must be inspired by the principle of shared responsibility having as a common goal the interest of the Association and in order to contribute together to the achievement of its purposes.

The Association prohibits any behavior that may take the form of moral violence and/or psychological persecution aimed at offending the personality, dignity and psychophysical integrity of the person, as well as endangering his or her employment or degrading the work climate (mobbing).

Lastly, any conduct that, directly or indirectly, involves offense, denigration for reasons of ethnicity, religion, language, sex, nationality, origin, or constitutes discriminatory behavior is prohibited.

SUSTAINABILITY

The economic and financial sustainability of CIES ONLUS and its coordinations is a necessary and essential value to ensure the continuity of the Association, as well as the efficiency and effectiveness of its interventions.

In any case, the value of sustainability must in no way induce "recipients" and partners to violate the principles contained in this Code in order to obtain profitable economic results.

CONFLICT OF INTEREST

The "addressees" in the exercise of their functions - at different levels of responsibility - must not make decisions or carry out activities that conflict with the interests of the Association or are incompatible with the mission and values of CIES ONLUS. Situations in conflict with this rule must be immediately reported to their eventual Managers or to the Supervisory Board. In such a case, the person concerned must refrain from participating in the deliberations regarding the operation concerned.

In particular, conflicts of interest must be avoided between any personal and family economic activities and the duties that are carried out within the structure to which they belong.

Finally, no recipient of the 'Association may procure personal advantages in relation to the activity carried out on behalf of the Association.

IMPARTIALITY

In its relations with stakeholders (interested parties), CIES ONLUS does not discriminate on the basis of age, gender, sexuality, health status, ethnicity, nationality, political opinions and religious beliefs; moreover, it does not take into account recommendations or suggestions from external or internal sources and ensures impartiality and fairness in compliance with legal and contractual rules and the principles enshrined in this Code.

Any attempt to contravene this rule must be reported to the relevant structures of the Association, which, where necessary, will make the appropriate communications to the Supervisory Board.

CONFIDENTIALITY AND PRIVACY PROTECTION.

The knowledge developed by CIES ONLUS constitutes a fundamental resource that every recipient of the Code must protect; Recipients are required to ensure the utmost confidentiality of information handled by reason of their work function.

As part of the performance of its activities in Italy and abroad, the association collects a significant amount of personal data relating to donors, supporters and beneficiaries, which it undertakes to process in compliance with all confidentiality laws in force in the jurisdictions in which it operates and with best practices for the protection of confidentiality.

To this end, CIES ONLUS ensures a high level of security in the selection and use of its information technology systems designed to process personal data and confidential information in accordance with applicable regulations. It aims to protect its information technology resources by implementing security controls to prevent unauthorized disclosure, modification, or destruction of information not accessible to the public, interruption of the information processing service provided to users, and theft of Association resources.

INDIVIDUAL RESPONSIBILITY

The quality and strength of the Association are the result of the actions of all its personnel. Everyone is responsible for the actions put in place in the performance of their work activities.

ACCOUNTING TRANSPARENCY AND TRACEABILITY.

The CIES ONLUS is aware of the importance of transparency, accuracy and completeness of accounting information and strives to have an administrative-accounting system that is reliable in correctly representing management events and in providing the tools to identify, prevent and manage, as far as possible, risks of a financial and operational nature, as well as fraud to the detriment of the Association.

All actions and operations of the Association must be adequately recorded and it must be possible to verify ex post the process of decision-making, authorization and performance.

Each operation must have adequate documentary support in order to be able at any time to carry out controls that attest to the characteristics and reasons for the operation and identify the individuals who authorized, carried out, recorded and verified the operation.

Accounting records must be kept in an accurate, complete, and timely manner in compliance with CIES ONLUS accounting procedures in order to provide a faithful representation of the financial/assets situation and management activities.

Recipients involved in accounting entries must ensure maximum cooperation, completeness and clarity of information provided, and accuracy of data and processing, and must strictly adhere to the procedure manuals in use.

"Recipients" must adopt behavior in line, also, with the administrative constraints of the funding bodies.

The financial statements and social communications of CIES ONLUS must be drawn up with clarity and give a fair and truthful representation of the financial and asset situation of the Association and must be made known at least through publication on the CIES ONLUS website.

It is expressly prohibited to prevent or hinder, through the concealment of documents or other suitable artifices, the performance of control or audit activities legally attributed to the corporate bodies or the independent auditing firm.

It is in any case forbidden to hinder, in any form, the functions of public supervisory authorities in the course of audits and/or inspections.

MANAGEMENT OF EXTERNAL RELATIONS

RELATIONS WITH EXTERNAL CONSULTANTS

The association identifies and selects consultants with absolute impartiality, autonomy and independence of judgment, asking them to observe the principles contained in this Code.

For all relationships with Third Party Companies and self-employed workers, including professional firms, the written form is mandatory, i.e., there must be a contract or a letter of engagement, attesting to the agreed commitment.

Costs and fees must be known and specified and stated in the contract or engagement letter.

A clause must be included in the narrative of each contract/letter of assignment in which CIES ONLUS draws the attention of the contractor to the knowledge of Legislative

Decree 231/01, as well as the need for compliance with its provisions.

Each recipient involved is required to monitor the outcome of the consulting activity received, to keep the documentation produced, and to report to their managers and, where a possible risk under Legislative Decree 231/01 is identified, to the Supervisory Board (SB), any deviation from what was agreed upon.

RELATIONS WITH PARTNERS

It is strategic for the association to carry out its institutional activities in collaboration with Partners, both Italian and international.

In the selection and management of partners, CIES ONLUS behaves in such a way that no partner may have special favorable or unfavorable conditions with respect to the realization of the project, and the following aspects are evaluated:

- partners are guided by ethical principles comparable or otherwise compatible with those of CIES ONLUS;
- partners are recognized in the area, have experience and recognized professionalism in the implementation of the projects for which they are involved.
- Partners ensure transparency in administrative and accounting management, and comply with the tax and labor laws in force in the country.
- The partners respect the agreements signed in the "memoranda of understanding" and do not carry out behaviors that are hostile to the successful implementation of the project.

Any behavior of a partner that appears contrary to the ethical principles of the Code should be reported promptly to the Supervisory Board.

RELATIONS WITH PUBLIC ADMINISTRATIONS.

CIES ONLUS employees and external collaborators shall follow proper conduct in the management of the Association's economic activities and in relations with the Public Administration, whether Italian or European or non-European institutions.

All practices of corruption, fraud, cheating, illegitimate favors, collusive behavior, solicitation (direct and/or through third parties) of personal and career advantages for oneself or others are explicitly prohibited.

CIES ONLUS is committed to identifying and defining specific methods of transparent, documented and traceable management of incoming and outgoing financial resources suitable for preventing the commission of crimes.

RELATIONS WITH FUNDING BODIES

For the development of its activities in Italy and abroad, the CIES ONLUS makes use of public funding and private funds in the form of project funding from institutions and private entities, subscriptions and donations from organizations and individuals (including through the 5x1000 tax return), membership fees.

Communication to individual donors and the general public must be marked by maximum transparency, so that they are enabled to make their donations in a fully informed and, as far as possible, purposeful manner.

In the absence of an indication of the specific purpose, it is understood that the donor intended to give institutional support to CIES ONLUS.

In relations with public donors both in Italy and abroad, it is forbidden to give, offer or promise money or other benefits or favors that may reasonably be interpreted as exceeding normal courtesy practices, or to exert unlawful pressure on public officials,

public service officers, managers, officials or employees of the Public Administration both Italian and foreign or of EU or international public bodies or their relatives or cohabitants. In dealings with the aforementioned persons, it is also forbidden to submit untruthful statements in order to obtain public grants, contributions or financing.

It is forbidden to allocate sums received by way of disbursements, contributions or financing from the above-mentioned parties for purposes other than those for which they were allocated.

Rules and regulations of sponsorship and fundraising

The Association will always operate a check on the companies with which it plans co-branding and co-marketing activities and will require ethical criteria to ensure mutual benefit for both partners, and will also deepen its knowledge of them through available means, web search and consultations, in order to exclude partners that are incompatible with its ethics and mission.

In addition, partners will be required to sign the CIES ONLUS code of ethics.

RELATIONSHIPS WITH SUPPLIERS

When purchasing goods or services for cooperation initiatives, the association prefers, where possible, technical and economic operators from the countries and/or those in the area in which it operates. in the interest of good quality,

The choice of suppliers and the purchase of goods and services are made on the basis of objective assessments with respect to competitiveness, quality, affordability, price, integrity and avoiding situations of conflict of interest.

The Association also contractually reserves the right to take all appropriate measures (including termination of the contract) in the event that a supplier, in carrying out activities in the name of and/or on behalf of the Association, violates the law or in the event that the supplier engages in conduct detrimental to the integrity of persons and exploitative labor especially child labor.

RELATIONS WITH SUPERVISORY AND CONTROL SUBJECTS

CIES ONLUS undertakes to provide all the information requested by the subjects in charge of supervision and control, in a complete, correct, adequate and timely manner.

RELATIONS WITH THE MEDIA

The association addresses the press and mass communication organs only through the statutory organs and through the internal managers delegated to do so.

These operate with an attitude of utmost fairness, availability and transparency, in compliance with the following communication policy: the Association's communication must be truthful, nonviolent, and respectful of the rights and dignity of the person.

In any case, information and communications related to the Association and intended for the outside world must be accurate, truthful, complete, transparent, and not contrary to the stated principles.

All material produced for institutional, project or promotional purposes must comply with the prescribed copyright regulations.

RULES OF CONDUCT

BEHAVIORS THAT MAY HARM THE GOOD REPUTATION OF THE ASSOCIATION

Recipients are prohibited from engaging in conduct that, while not criminally punishable, may cause reputational damage to the Association. Such behaviors are considered even

more serious if they are exercised in the context of a dominant position and power recognized due to the relationship of collaboration or dependence they have with the Association. In the event that behaviors are enacted that contravene the laws of the countries in which CIES ONLUS operates, these are considered of extreme gravity. In particular, the following prohibitions are made explicit:

- **prohibition of alcohol or drug abuse.**

In the course of work, in workplaces and related places, it is prohibited to:

- serving under the effects of abuse of alcoholic substances, narcotic substances or substances of similar effect;
- consume or dispose of drugs in any capacity in the course of work performance.

- **prohibition of possession of child pornography.**

It is strictly forbidden to possess, on computer or paper media, on the Association's premises, warehouses, appurtenances of the Association, or in any other place that is in any way traceable to the Association, or to disseminate child pornographic material through the Association's website, mailbox, or publications edited or promoted by CIES ONLUS.

- **prohibition to obtain sexual services for payment in cash or in kind.**

It is strictly forbidden to obtain sexual services in return for monetary compensation or favors in kind either in the workplace or in related environments for which personal conduct may create reputational damage to the Association.

The Association has adopted specific policies.

RELATIONS WITH THE JUDICIAL AUTHORITY

It is forbidden to exercise conditioning of any kind, on the person called to make statements before the Judicial Authority in order to induce him not to make statements or to make false statements.

It is forbidden to help those who have carried out a criminally relevant fact, to evade the investigations of the authority, or to evade its searches.

USE OF THE ASSOCIATION'S ASSETS OR PROJECTS

In order to protect the Association's assets, each employee or collaborator is required to act diligently, through responsible behavior and in line with the operating procedures prepared for the use of the Association's assets, means, working tools and its activities abroad, accurately documenting their use. In particular, each employee, collaborator must:

1. use scrupulously and sparingly the goods the means and working tools entrusted to him/her;
2. avoid improper uses that may cause damage or reduced efficiency, or otherwise be contrary to the interest of CIES ONLUS;
3. avoid improper uses of assets for purposes and purposes unrelated to their duties and work.

Each employee, collaborator is responsible for the protection of the resources entrusted to him/her and has the duty to promptly inform his/her supervisor and the Supervisory Board of any events harmful to the Association.

GIFTS AND GRATUITIES

It is forbidden to directly or indirectly offer money, gifts, or benefits of any kind in a personal capacity to managers, officials or employees of suppliers, external collaborators, partners, public administration bodies, public institutions or other organizations for the purpose of gaining undue advantage.

MONEY LAUNDERING

CIES ONLUS and all its collaborators must never carry out or be involved in activities such as to imply the laundering (i.e. acceptance or processing) of proceeds from criminal activities in any form or manner.

All collaborators of the association must check in advance on the basis of the ethics charter available information (including financial information) on counterparties, suppliers and third parties in general in order to ascertain their respectability and the legitimacy of their activities before establishing strategic and operational relationships with them.

METHODS OF IMPLEMENTATION.

The implementation of the directions set forth in the Code of Ethics is carried out in the following operating rules.

a) The "Code of Ethics" has been prepared, which, together with the "Organizational Model," the code of sanctions and preventive procedures dedicated to more sensitive aspects, gathers all indications aimed at preventing prejudicial events with negative impact; all recipients are required to strictly comply with the contents of the Code of Ethics, the Organizational Model and the procedures as far as they are concerned. Compliance with the rules is part of the contractual obligations of employees under Articles 2104 and 2106 of the Civil Code; therefore, violation of these rules constitutes a breach of contractual obligations and may result in the application of the prescribed sanctions.

b) A Supervisory Board is established, with independence, full autonomy of action and control. The activity of the Supervisory Board, characterized by professionalism and impartiality, is aimed at:

- supervision of the application and effectiveness of the Code of Ethics and the Organizational Model of CIES ONLUS;
- formulation of decisions regarding violations of the aforementioned documents;
- formulation of independent opinions on issues concerning the Code and Model and the possible need for revision in case of problems related to implementation or ineffectiveness;
- audits and field checks;
- awareness of training and its effectiveness on topics related to the Organizational Model ex L. 231/2001.

c) All stakeholders are required to report, verbally or in writing and also not anonymously, any non-compliance and any claim of violation of this Code or the Organizational Model; any reports must

be addressed to the Supervisory Board. The authors of the reports are protected against any retaliation for reporting improper conduct, without prejudice to legal obligations.

d) The contents of the policies and rules set forth in this Code of Ethics shall be brought to the attention of personnel through appropriate communication tools designed to promote awareness of the principles and ethical standards, particularly for new hires.