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ANNEX 1
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WeWorld-GVC is the Foundation established in December 2018 resulting from the merger of WeWorld Onlus, established in Milan in 1999, and the GVC Association, established in Bologna in 1971. The Foundation operates in 29 Countries and works, in Italy and in the world, to ensure that fundamental rights of every human being, especially children and women, are recognized and respected, tackling poverty, violence and injustice, generating opportunities and sustainable development. The laic and independent approach provides for an involvement of communities and social forces, institutions and local administrations, ‘change agents’ in order to guarantee everyone a suitable access to education, water, food, housing, health and work. Every action is planned in such a way as to increase the resilience of the populations, so that they may find confidence and resources to reach self-sufficiency. WeWorld-GVC is committed to providing a prompt and successful response even in emergency situations, in the event of wars or natural disasters. Furthermore, it promotes education for active citizenship in Italy and in Europe, encouraging peaceful coexistence among peoples, strengthening a multicultural identity and a shared sensitivity on development issues.

1.1 Purpose of the Code
This Code of Ethics and Conduct (hereinafter referred to as the “Code”) outlines, explains and shares the set of accepted and recognized ethical values, which guide and steer the actions of the Foundation, including by identifying the rights, duties and responsibilities of the subjects who establish a relationship with it for the purpose of implementing its activities. The Code therefore sets out the values WeWorld-GVC refers to in the performance of its activities, and specifies the principles, which must steer the behaviour of all its Recipients.

Furthermore, the Code is an integral part of the Organization, Management and Control Model pursuant to the Italian Legislative Decree No 231/2001, and helps to prevent the perpetration of offenses related to the provisions of said Decree, which provides for a specific responsibility of the Entities as a result of commission of crimes and administrative offenses referred thereto.

The Code aims at ethically direct the Foundation’s actions and constitutes a binding document for all its Recipients. The Foundation, in order to protect its work and reputation, and to safeguard its own resources, will not engage in any kind of relationship with those who do not intend to operate in compliance with the law and the ethical and behavioural principles set forth herein. The application of and obedience to the principles referred to herein fall, on the other hand, within those general obligations of collaboration, fairness, diligence and loyalty as required by the nature of the service due, which everyone is required to perform in any activity in favour of the Foundation.

The Code, while considering the differences from a regulatory, economic, social and cultural point of view, is likewise applicable to activities carried out abroad by the Foundation.

1.2 Recipients
The provisions of this Code have as Recipients, without exception: the Foundation Members (Promoters and Supporters), the Foundation Bodies - Board of Promoters and Board of Supporters, Board of Directors, Chairman, Managing Director, Board of Statutory Auditors -, all the aforementioned persons, subjected to their management and supervision, all staff members - regardless of the role and function they play -, all the subjects who, in their different capacities, collaborate with WeWorld-GVC - including all professionals called upon to carry out their activity on behalf and in favour of the Foundation – and, accordingly, consultants, suppliers, volunteers, partners, financing entities, donors - and in general all those who, with their contributions, support WeWorld-GVC; the provisions contained herein therefore apply to any other person who establishes, whether directly or indirectly, permanently or temporarily, relations with the WeWorld-GVC Foundation.
The principles and provisions of the Code are binding upon all Recipients, and constitute an expression of the general duties of diligence, good faith, loyalty and fairness, which must stimulate everyone in the performance of their activities in favour and within the framework of the Foundation. Furthermore, the Recipients, within the limits of their own skills and responsibilities, are required to have any third parties to comply with those principles and rules of conduct as set forth herein. The Foundation likewise undertakes to widely distribute this Code internally, as well as to bring it to the attention of anyone who has relations with it.
THE PRINCIPLES

2.1 Vision
We strive for a better world where everyone, especially women and children, have equal opportunities and rights, access to resources, to health, to education and to dignified work. A world in which the environment is a common good to be respected and preserved; in which war, violence and exploitation are banned. A world in which no one is left behind.

2.2 Mission
We work for girls, boys, women and youth, actors of change in every community for a fairer and more inclusive world. We support people overcoming emergencies and we guarantee a life with dignity, opportunities and a better future through human and economic development programs (in the framework of the 2030 Agenda).

2.3 Compliance with Laws and Regulations
WeWorld-GVC recognizes respect for the principle of legality as an essential element in all contexts in which it operates. The activities performed in the name and on behalf of WeWorld-GVC must be carried out in full compliance with the laws and regulations in force, at a local, national and international level.
Each Recipient undertakes to acquire knowledge and to ensure compliance with the applicable law in force at that time in relation to the performance of its duties.

2.4 Autonomy and independence
WeWorld-GVC is independent and autonomous from interferences, interests, political, economic, religious or military connections, both public and private. The Foundation always operates independently of private interests and government policies.

2.5 Honesty, Fairness, Loyalty
Honesty, fairness and loyalty are essential values, which guide the action of the Foundation, for all its activities and initiatives.
The relationships established by the Foundation’s collaborators, at all levels, must be based on principles of mutual respect, honesty and loyalty; the collaborators likewise undertake to remove any obstacle in relation to the pursuit of these values.

2.6 Respect for the dignity of the Person, fight against discrimination and promotion of gender equality
WeWorld-GVC promotes respect for essential human rights, by emphasizing and recalling the importance of the values expressed by the Universal Declaration of Human Rights of the United Nations.
The Foundation recognizes that all human beings have equal dignity, without distinction of sex, race, language, religion, political opinions, etc. ... and repudiates any form of discrimination, by emphasizing how enhancement of diversity and intercultural dialogue are basic conditions for development.

In both internal and external relations, behaviours put in place by anyone who collaborates with WeWorld-GVC, which are discriminatory, or in any case detrimental to personal dignity, are not tolerated in any way. No form of propaganda or instigation to commit crimes on racial, ethnic and / or religious grounds is admissible.

WeWorld-GVC takes measures to concretely overcome any form of discrimination based on gender, race, religious, sexual, and/ or political orientation.

In addition to the foregoing and more specifically, the Foundation embraces the values expressed by the International Convention on the Rights of the Child (UN - 1989), and rejects
any form of abuse, violence, mistreatment or discrimination against children and adolescents, acting also, through its own actions, for the removal of environmental and social conditions, which may lead to the aforementioned situations of abuse, violence or discrimination. We strongly condemn, without exception, (also referring to the Lanzarote Convention) any form of sexual exploitation or abuse - including child prostitution, child pornography, possession of child pornography, child sex tourism, forced marriages, female genital mutilation - committed against persons under the age of 18 - to safeguard their physical, psychological, spiritual, moral and social development.

Similarly, every form of exploitation of child labour and solicitation is condemned; suppliers and anyone entering into relations with the Foundation, for the performance of their activities, are explicitly forbidden to use child labour, and the Foundation will not establish any type of relationship with those who refuse to subscribe to these provisions. To this end and in order to strengthen these principles WeWorld-GVC adopts and applies a Child Protection Policy, which every Recipient of this Code is required to observe.

The Foundation actively campaigns for the promotion of concrete gender equality and for the adoption of policies and measures, both at national and at international level, for the protection of women's rights, for the removal of gender stereotypes and of all those obstacles, which prevent an effective participation of women in economic and social life. The WeWorld-GVC actions are inspired by the Convention for the elimination of any form of discrimination against women.

Similarly, WeWorld-GVC repudiates any form of violence against women, both physical and/or psychological, including domestic violence, recalling the values enshrined in the Istanbul Convention for the protection of women against all forms of violence and also for the protection of victims of violence.

In working relations of the Foundation, all behaviours that can result in a form of physical and/or moral violence, psychological persecution, mobbing and/or stalking, which may offend the dignity and psychophysical integrity of individuals, even to the detriment of working climate, are forbidden. No one should be placed in a state of subjection, through violence, threat, abuse of power, blackmail and/or aggression of any kind. Any form of harassment is banned.

2.7 Professionalism and diligence
The Foundation has a professional and responsible approach, aimed at achieving the maximum effectiveness, and which meets the real needs and requirements of those who – whether directly or indirectly - benefit from WeWorld-GVC support.

The Recipients of this Code are required to carry out their tasks with diligence and dedication, taking on their responsibilities in relation to tasks entrusted and making every effort to achieve the set objectives. Furthermore, mutual collaboration between employees and collaborators is required as a basic principle.

2.8 Transparency
WeWorld-GVC guarantees transparency, completeness and accuracy in dissemination of information concerning the Foundation, recognizing the need to account for its activities, both financially and in terms of effectiveness of its interventions.

2.9 Conflict of interest
In all its activities, WeWorld-GVC avoids incurring situations, which may result in a conflict of interest, real or only abstractly expected. All Recipients of this Code must avoid any situation of conflict of interest, among personal or family economic activities and their duties. A collaborator who is in a situation, whether real or potential, which can result in a conflict of interest, must report it in writing and promptly to his/her superior so that the actual situa-
tion of conflict of interest is assessed and any intervention may be arranged.

2.10 Sustainability
The WeWorld-GVC Foundation intends to achieve long-lasting results. In order to ensure sustainability of the activities carried out, it aims at a steady and tangible involvement of beneficiaries, communities, local authorities, and institutional and non-institutional partners.

2.11 Principles of Humanitarian Aid
WeWorld-GVC refers to principles of impartiality, neutrality, independence and humanity as set forth in the Code of Conduct of Humanitarian Aid, by adjusting its activities in contexts of an emergency nature to these principles.

In addition to the above, the Foundation repudiates war and any other form of violence, bans all acts carried out for the purpose of terrorism or subversion of democratic order, including by implementing control measures aimed at avoiding any possible misuse of resources of the Foundation to this unlawful purpose.

2.12 Occupational Safety and Promotion of Workers’ Health and Safety
WeWorld-GVC considers the safeguarding of workers’ safety and health to be of main importance, and complies with current legislation to protect occupational safety and hygiene. The Foundation, therefore, arranges a risk management and prevention system at the workplace that is valid for this purpose.

The Recipients are called upon, in turn, to comply with safety regulations, and are committed to a strict compliance with the laws, as well as with the Policy and the operating procedures drawn up by the Foundation in order to eliminate, or limit, as far as possible, the existing risks. Each Recipient refrains from exposing itself to risks, which are not necessary for the performance of its duties, and undertakes to actively spread a culture of safety at the workplace. WeWorld-GVC takes care of workers’ training and awareness in this regard through training and updating sessions.

2.13 Environmental Protection
WeWorld-GVC considers the environment as a common good and a primary resource, which must be respected and defended. As a part of its interventions, it works to find a balance between social, economic development and respect for environment, as the only solution to lastingly reduce causes of poverty and ensure a sustainable development.

To this end, WeWorld-GVC undertakes to comply with environmental protection legislation.

2.14 Social promotion and the role of active volunteering
WeWorld-GVC, aware of its role of active social promotion, permanently includes in its activity awareness of civil society with the aim of promoting a change of attitudes and policies, in favour of solidarity initiatives, international cooperation, initiatives of cultural and social value.

Furthermore, the Foundation recognizes the role of active volunteering as an essential element of its action. Volunteers are a fundamental human resource in supporting the activities of raising public opinion awareness, in spreading a culture of peace and cooperation among peoples, and in fundraising activities. They likewise actively take part in the accomplishment of projects implemented in foreign subsidiaries in which the Foundation operates, contributing to dissemination of solidarity and ethical values promoted by WeWorld-GVC.

2.15 Partnership and networking
WeWorld-GVC recognizes and emphasizes the importance of relationships: establishment of partnerships, participation in networks and work groups are considered important means to increase its skills and to better coordinate its actions, also ensuring their effectiveness.
ETHICS OF RELATIONS AND RULES OF CONDUCT

WeWorld-GVC adjusts activities involving third parties to ethical principles identified in this Code and, at the same time, third parties are required, in carrying out activities in the name and on behalf of the Foundation, to adapt their behaviour to the principles referred to in the Code in any circumstances.

3.1 Relations with Beneficiaries and Local Communities
The Foundation respects and contributes to the economic and social development of the communities in which it operates and acts. WeWorld-GVC requires all the Recipients of this Code (employees, collaborators, volunteers, suppliers, project partners, etc.) to adopt an exemplary conduct towards the beneficiaries of the Foundation’s activities, with which, by reason of the entrusted task, they may come into contact.

Each Recipient has the obligation, towards the beneficiaries and the communities, to adopt a respectful behaviour, which is not detrimental to personal dignity, non-discriminatory, and non-stigmatizing, paying particular attention to those who, due to their age, sex, personal, social, physical and/or psychic condition etc. are in a position of higher vulnerability.

It is forbidden to offer false expectations or promises towards communities, beneficiaries and partners with whom WeWorld-GVC keeps relations; the Recipients are required to provide them with a real representation of what the Foundation can actually carry out through its own interventions.

It is forbidden to have a sentimental liaison and/or a sexual relationship with vulnerable adults, project beneficiaries or with minors. Every person under the age of 18 is considered a minor (or older, if so authorized by local legislation), regardless of local customs. All relations between the Foundation and the beneficiaries are discouraged if they generate unequal power dynamics. Granting of money or other benefits (goods and/or services) in exchange for sexual favours by the beneficiaries is strictly forbidden, and it is likewise prohibited the explicit and/or implicit request for money and any other benefit in favour of those who work for the Foundation, or in favour of the Foundation itself, in exchange for a promise and/or provision of aid to the beneficiaries.

WeWorld-GVC aims at a stable involvement of its beneficiaries - individuals and communities - in all phases of performance of its actions, from identification of needs, to implementation and monitoring, considering this as an effective strategy in order to facilitate an appropriation, in their favour, of the project results, suitable for sustainability and durability of the interventions. WeWorld-GVC recognizes and applies the principle of Accountability to Affected Populations in its humanitarian aid programs and likewise draws up, within the scope of its projects, appropriate mechanisms through which the beneficiaries can submit their possible complaints and objections to the Foundation (Complaints Response Mechanisms - CRM), in obedience to their right to privacy.

3.2 Relations with Suppliers
The relationships WeWorld-GVC keeps with its suppliers are inspired by principles of fairness and non-discrimination, transparency and loyalty.

In the purchase of the goods, equipment, services and works necessary for the implementation of its projects, the Foundation will, in principle, opt for their purchase directly on site, to support the economy of the countries in which it operates and to favour its work, provided this does not cause distortions or damage to the local economy from which it draws.
Purchasing processes must be based on objective assessment parameters, and in compliance with criteria of cost-effectiveness, efficiency and best value for money. It is therefore necessary search for optimal solutions, which ensure a maximum overall advantage for the Foundation, providing each supplier with equal opportunities.

WeWorld-GVC, in selecting its suppliers, is required to comply with the Purchase Rules and Procedures adopted by the Foundation; proportionality is also required between the application of the procedure (the most appropriate) in relation to the value of the contract to be entered into. The Foundation, in managing relations with suppliers, is in particular required to:
- Establish efficient and transparent relationships, inspired by best business practices;
- Verify the identity of its suppliers: WeWorld-GVC establishes relations of an economic nature only with subjects meeting requirements of integrity and good reputation, engaged only in lawful activities and in line with the values set out herein;
- Formalize all the purchasing processes, guaranteeing traceability and conservation of the relevant documentation and reason of choices;
- Allow the possibility of participating in the purchasing processes from the Foundation to anyone meeting the required technical and ethical requirements;
- Report any conflict of interest of the Foundation towards potential suppliers and do not abuse any advantageous position, in the capacity as customers, to cause intentional disadvantages to suppliers. Similarly, the Recipients of this Code have an obligation in relations with suppliers not to pursue any personal gain by accepting benefits or a particular convenience in procurement operations.

The suppliers who keep relations with the Foundation have an obligation to guarantee that the goods/services/works supplied do not come from and are not the result of any activities of an illicit or illegal nature. Each supplier likewise undertakes to guarantee not to employ and/or exploit child’s labour for the execution of its activities, as well as not to employ third-country nationals whose stay is irregular; in general, each supplier undertakes to respect the rights of workers employed to carry out activities in favour of the Foundation, in line with the laws in force, also in terms of safety. The suppliers likewise undertake to comply with the environmental obligations and legislation, refraining from committing offences to the detriment of environment.

WeWorld-GVC reserves the right, whenever it is established that the supplier implements conduct in open conflict with provisions set out herein, to take measures which, in the most serious cases, may involve termination of the existing contractual relationship.

3.3 Relations with Collaborators (Consultants and Partners)
WeWorld-GVC bases its relations with its employees on principles of transparency and professionalism.

For their selection, the Foundation applies principles of impartiality and autonomy, avoiding situations that could lead to a conflict of interest; collaborators are selected according to transparent procedures, which are able to justify the selection of other parties in transactions, and without discriminating; the possibility of resorting to external collaborators is carefully assessed and the selection is made on the basis of characteristics of adequate professional qualification and reputation.

WeWorld-GVC intends to establish effective relationships and a relation of mutual trust, promoting involvement of collaborators and communicating transparently objectives and expected results of the assigned task, also in order to ensure the best ratio between economic investment, quality and duration of performance. The Foundation regulates its relations with collaborators by applying the provisions of the contract, operating within the framework of current legislation and at the same time requiring compliance.
WeWorld-GVC requires its employees to:
- Perform their duties with the utmost respect for the laws, culture and local traditions, as well as in compliance with the Foundation’s procedures and conditions required for the correct accomplishment of the assignment;
- Provide the service according to professionalism, diligence and spirit of collaboration;
- Keep a record and ensure confidentiality of the work carried out, without disclosing to third parties any information relating to the Foundation, which may have come into possession, and/or knowledge, it being understood that the entire documentation possibly produced in the context of the collaboration remains the exclusive property of WeWorld-GVC.
- Respect the principles and rules set forth in this Code.

For the realization of its activities, and for a better effectiveness and coordination of its interventions, WeWorld-GVC can avail itself of the collaboration of partners, whether local or international, public - provided that autonomy and independence of the Foundation is guaranteed from party, political and/or governmental interests - or individuals who share the same ethical principles as the Foundation.

Partners are required to comply with the same rules of conduct applicable to collaborators, and more generally with the provisions of this Code.

WeWorld-GVC encourages institution of local organizations, by promoting development of abilities of individuals and communities, with the aim of ensuring continuity and sustainability of its interventions and an appropriation of results and capacities at local level, discouraging forms of dependence on aid.

3.4 Relations with Human Resources (Employees, Foreign Collaborators, Trainees and Volunteers)

Human Resources are a requisite and irreplaceable element, and represent the main success factor for the Foundation in achieving its objectives, both under the more general institutional profile and under the more particular strictly organizational profile. This is why WeWorld-GVC is committed to protecting and promoting the well-being of human resources.

Selection of personnel by WeWorld-GVC takes place in compliance with internal procedures of the Foundation, according to principles of transparency and non-discrimination, and on the basis of criteria of competence, individual skills and professionalism. Staff member are hired in compliance with regular employment contracts, in line with current legal provisions; salary and regulatory treatment applied are in line with the provisions of laws and collective, associative and individual labour agreements. WeWorld-GVC does not employ foreign workers who do not have a residence permit, and more generally does not allow any form of organisation of the employment relationship, which does not comply with or is contrary to the law.

Furthermore, the Foundation undertakes to ensure that staff members receive adequate and transparent circulation of information, necessary for a regular performance of the work activity and the fulfilment of their duties. With particular regard to security, WeWorld-GVC intends to safeguard human resources, so that they operate under conditions of maximum security, and in a working environment, which is adequate and suitable for the activities to be carried out; to this end, it arranges training and updating courses relating to safety; it likewise provides adequate information on living and safety conditions of the Countries in which the staff members will be employed, and on the (possible) preventive health practices which they must comply with, while respecting the personal care choices of everyone. The Foundation likewise promotes awareness programs for its workers, with particular reference to the obligations regarding confidentiality and information security.

By virtue of the recognition of the unavoidable value of human resources and of their con-
trubution to the implementation of the Foundation's activities, WeWorld-GVC promotes the construction of an honest relational context, based on mutual collaboration, communication, confrontation and listening. It encourages dialogue as a means of resolving any conflict between workers. It recognizes and enhances the skills of everyone to achieve common goals, and offers all staff members the same opportunities, based on merit and in accordance with principle of equality, allowing everyone to develop their own attitudes, abilities and skills. WeWorld-GVC likewise prepares and/or facilitates the attendance of training programs, training, and/or refresher courses with a view to enhancing the skills of everyone in relation to the position held.

The Foundation, aware of the value of the Unions and their representatives, promotes a dialogue between workers and trade union representatives, collaborating with them in order to safeguard the well-being of its workers, also offering itself as a table for a concerted action between social partners.

Upon establishment of the relationship with the Foundation, each person receives from WeWorld-GVC any necessary information relating to: a) regulatory elements applicable to the type of contract concluded; b) his/her duties and functions; c) procedures and rules - including internal organizational procedures - to be followed for the correct fulfilment of the task, including those relating to security; d) standards of conduct and ethics that must be followed - by delivering this Code -.

According to the applicable contracts, the human resources operating for World-GVC are given specific duties. Each is required a loyal and reliable attitude, complying with the behaviours provided for by this Code in the performance of the requested services. Adoption of high ethical standards of behaviour, respectful of fundamental and non-discriminatory rights, is required.

In addition to the above, every worker or volunteer must:

a) Know and observe current legislation, processes, procedures and guidelines of the Foundation as well as all the principles contained herein by refraining from behaviours that do not comply with the aforementioned principles. He/she is likewise obliged to cooperate in establishing any violation. Each worker or volunteer has the right and duty to consult with his/her direct superior and/or the Supervisory Body for any explanation concerning interpretation and application of the principles and directives of the Code, as well as the conduct to be kept whenever there should be doubts relating to their accuracy or compatibility with the provisions referred in this Code and/or with its fundamental principles;

b) Observe the provisions and instructions given by his/her supervisors;

c) Fulfil any obligation necessary for safety and health protection in the workplace and spread a proactive culture of safety;

d) Provide colleagues, managers and/or supervisors with an appropriate collaboration, communicating any information, keeping record of it, and implementing all behaviours, which allow him/her to operate with maximum efficiency, diligence and professionalism, in carrying out the tasks assigned and in pursuing common objectives;

e) Have a conduct and use a language and clothing appropriate to the working environment, also with regard to customs and traditions in force in the Countries where the Foundation operates.

f) Refrain from the consumption and possession of alcohol, psychotropic and/or illegal substances during working hours and in workplaces or where the Foundation's activities are carried out;

g) Acquire professional skills, which are necessary for the performance of one's own activity and update one's own preparation by attending refresher or retraining courses in case proposed and activated by the Foundation. In no case may the pursuit of the Foundation's interests justify an unfair conduct.

h) Keep with care and diligence, ensuring a rational and correct use of resources owned by the Foundation that may be in his/her possession for the fulfilment of the assignment, and
not use them for personal reasons or to obtain personal advantages, also taking care to return what received at the end of the relationship;  
j) Maintain confidentiality on activities carried out, by not disseminating to third parties any confidential information that may be in his/her possession during performance of his/her duties, including likewise compliance with privacy regulations;  
j) Avoid getting involved into situations of conflict of interest, engaging in any act of bribery, even in the form of an attempt, or instigation to corruption.  
k) Respect instructions on conduct to be kept in terms of communication and visibility, content publications, also through social networks;  
l) Represent the Foundation by maintaining a professional conduct and adopting behaviours that do not damage its image and reputation. Even in private life, behaviours that are in open conflict with ethical principles and the mandate of the Foundation should not be maintained.  
m) Expatriate personnel or voluntary staff employed in third Countries are prohibited from taking part in the political life of the place in which it operate. Staff based in Italy engaged in propaganda and/ or political activism, if any, should avoid any unlawful combination between these and its work in the name and on behalf of the Foundation. Personnel with representative functions in the Foundation, which holds an office in a political party must notify the Board of Directors, which will evaluate a possible conflict of interest.  

3.5 Relations with the Public Administration and Public Institutions  
WeWorld-GVC’s relations with the Public Administration (including local public, community and international institutions) are based on principles of transparency, fairness and integrity. All behaviours carried out, whether implicitly or explicitly, in order to unduly influence, for the purpose of obtaining unlawful advantages, favourable treatments or omissions, decisions of public officials, are prohibited.  
The Foundation undertakes to operate, without any kind of discrimination, through the communication channels set up for this purpose with the interlocutors of the Public Administration at territorial, national and community level. WeWorld-GVC likewise undertakes to represent its interests and positions in a transparent, rigorous and consistent manner, avoiding collusive attitudes.  

Each Recipient of this Code must refrain from having relations with the Public Administration on behalf of or representing the Foundation for reasons not strictly related to the performance of his/her work assignment.  
The Recipients of this Code are explicitly prohibited from engaging in the following behaviours:  
- To unduly influence the activities of public officials/public officers/public service employees, ensuring at the same time advantages of any kind to the Foundation by offering, promising, accepting and/ or receiving, whether directly or through a third party, sums of money or other benefits (including any aid, or assignment of tasks, consultancy services, employment opportunities and/ or business opportunities or of any other type), or recognize them advantages of any other nature;  
- To falsify, alter, and/ or omit data and/ or information addressed to the Public Administration in order to obtain an undue advantage for the Foundation;  
- To grant and/ or promise benefits or other unauthorized advantages to public officials/public officers/public service employees and at the same time to receive and/ or accept benefits or other advantages from them.  
- To allocate sums received from the Public Administration by way of disbursements, contributions or loans, for purposes other than those for which they were granted.  
The Foundation, in the context of prevention of corruption, points out that only donations/ gifts of modest value, ascribable to usual relations of courtesy, having regard also to the circumstances linked to customs and practices in force in the countries where WeWorld-GVC operates, as well as the economic conditions of the donor, are accepted. It being understood
that such donations must not give rise, in those who receive them or to third parties, to the suspicion that these are aimed at obtaining undue advantages and must be such as not to jeopardise the integrity and reputation of one of the parties and not to influence the recipient’s autonomy of judgment.

If a staff member of WeWorld-GVC receives gifts beyond the aforementioned limits, he/she must immediately notify his/her superior, who will immediately return or use in the most appropriate way the gift received, informing the donor of the Foundation’s principles on that matter.

3.6 Relations with Donors (public and private)
The WeWorld-GVC Foundation, for carrying out its activities both in Italy and in other Countries, avails itself of funding from public entities and private donations. WeWorld-GVC recognizes the importance of social engagement of its donors as a fundamental basis of its work and, therefore, ensures consistency, quality and reliability in the actions undertaken.

The Foundation’s relations with its Donors are based on principles of maximum transparency and fairness. All transfers of money must take place on the accounts registered in the name of the Foundation, no payment being allowed for this purpose on accounts registered in the name of individuals.

The Foundation undertakes to release adequate information regarding its operations, the purposes of its projects and the way in which the financial resources received are used. To this end, the annual financial statements are also made public and are freely available to anyone interested.

In relations with public donors, the Recipients of this Code are prohibited from behaving in such a way that, resulting in an offer or promise of money or other benefits, can be interpreted as exceeding normal practices of courtesy. It is likewise forbidden to put undue and illicit pressures of any kind on public officials, public service officers, managers, officials or employees of the public administration, whether Italian or foreign, EU or international public bodies, or their relatives or cohabiting partners. In the event of participation in calls for the obtainment of public funds by national, EU or international public bodies, the staff members of WeWorld-GVC are obliged to provide truthful declarations and/or documents. In general, any deceptive or fraudulent practice implemented by the Recipients is condemned. Any use of funds received by way of disbursement, contribution, or loan is prohibited for purposes other than those for which they were intended.

The Foundation standardizes decisions and behaviours to principles of management efficiency, aimed at ensuring the best use of private and public funding received for the fulfilment of institutional duties. An efficient management of allocated resources is the duty of every employee or collaborator at any level of responsibility.

WeWorld-GVC refuses donations of money or other benefits from companies producing weapons, pornographic material, and that in general in their activities carry out acts, which are offensive to human dignity, including exploitation of labour and child labour.

3.7 Relations with Statutory Auditors and Independent Auditors
In relations with statutory auditors and/or independent auditors, the WeWorld-GVC Foundation applies principles of transparency, integrity and fairness. Each Recipient involved, by virtue of his office, in processes involving relations with statutory auditors and/or independent auditors, complies, in obedience to his/her role, with the provisions of this Code.

Requests for fulfilments, if any, including supply of documentation, must be processed promptly, giving a true, accurate and comprehensive representation of the information provided.
Any conduct that may partially hinder or prevent the performance of supervisory activities is forbidden; it is likewise forbidden to engage in conducts aimed at influencing the independence of judgment of the statutory auditors and/or independent auditors, through representations that do not correspond to the actual financial position and economic results of the Foundation.

3.8 Relations with Judicial Authority
As regards any request from the Judicial Authority, and in any relationship with it, WeWorld-GVC undertakes to provide the utmost collaboration in order to offer a faithful and accurate representation of the facts; the Foundation and the Recipients of this Code are required to adopt a behaviour, which is consistent with the principles of transparency and correctness.

It is explicitly forbidden to impose conditions of any kind on those subjects who are required to respond to the authority, aimed at inducing them to make false statements or not to make statements to the judicial authority. It is likewise forbidden to engage in any activity that may, fraudulently, favour and/or damage each of the parties involved, including offering or giving of money or other benefits to subjects involved in judicial proceedings.

3.9 Relationships with the Media
The Foundation intends to communicate and promote in its communications and visibility activities (including awareness- and fund-raising activities) an objective knowledge of the reality and of the Countries involved in the intervention, by conveying contents in compliance with rights and dignity of the person, without any kind of discrimination, and without using in a distorted way - for the purposes of its initiatives - any information and image collected for a specific purpose. It likewise undertakes to ensure a correct use of images of minors and of sensitive information in its possession.

WeWorld-GVC communicates using traditional media and social media through specially designated personnel, who is committed to operating with the utmost fairness and transparency. External communications must be truthful and not aggressive.

The Recipients of this Code, in issuing statements to the media, must comply with the following criteria:
- declarations made "in the name and on behalf of" WeWorld-GVC must be expressly authorized;
- “individual” declarations must not be potentially detrimental to reputation and/or image of the organization and/or of its stakeholders, and/or of the other organizations with which WeWorld-GVC maintains co-operation relationships or which, in any case, operate in the same sphere of activity.
4 MANAGEMENT OF ASSETS AND INFORMATION OF THE FOUNDATION

4.1 Use of the assets of the Foundation
The Recipients of this Code are directly and personally responsible for the protection and preservation of tangible or intangible assets, resources, both tangible and intangible, entrusted to them for the correct execution of their assignments or tasks, and must correctly provide documentary evidence of their use.

Each employee or volunteer has the obligation to use the assets and/or equipment entrusted on the occasion of his/her assignment in a careful and diligent manner, avoiding any improper and/or distorted or inconsistent use in regard to the purposes for which it was assigned, or a use that may be a cause of damage or inefficiency. The use of assets, in general, must be suitable for the activities of the Foundation, which reserves the right to prevent a distorted use of its resources by means of risk analysis and prevention systems.

WeWorld-GVC promotes towards all its employees research and adoption of innovative solutions for the pursuit of its activities. Expertise and know-how acquired are the intellectual property of the Foundation, whose growth and safeguard is the responsibility of all employees.

4.2 Anti-money laundering
The WeWorld-GVC Foundation carries out its activities in compliance with national and international anti-money laundering regulations. It is prohibited to buy, replace or transfer money or other benefits in the awareness of their illegal origin, and to carry out operations aimed at obstructing assessment of illegal origin. To this end, WeWorld-GVC carries out, among other things, checks and assessments on the identity of its suppliers and donors.

4.3 Use of information and privacy
WeWorld-GVC undertakes to guarantee protection of privacy and confidentiality of any information and data it comes into possession when carrying out its activities. At the same time, the Foundation requires the Recipients of this Code to use confidential information or data only for the purposes related to the exercise of their professional activity and in line with the laws in force.

IT systems of the Foundation guarantee a high level of security for the purposes of processing and managing personal data and confidential information, in compliance with the laws in force regarding privacy. Databases that hold personal data are subject to analogous security measures, with the aim of avoiding any unauthorized access, risk of destruction / loss.

Anyone who becomes aware of private and/or confidential information when performing his/her duties in the context of the Foundation, is subject to obligation of confidentiality. Instrumental use, and/or in any case, any use for purposes other than the statutory objectives of information having a confidential nature is prohibited.

4.4 Use of information system
WeWorld-GVC ensures the operation and security of the information system, and governs the methods of access to information, networks, operating systems and applications. IT resources are used solely for the performance of the Foundation’s activities, and according to lawful purposes.

The use of programs other than those installed by the IT Department is not allowed, nor is the autonomous installation of programs coming from outside without a license. It is expressly forbidden to use the Internet to download software, even free ones, applications
protected by copyright. It is not allowed to copy documents and material protected by copyright (audio-visual, electronic, paper or photographic recordings or copies) without the express authorization of the holder, nor is it allowed to transmit them to any third parties.

It is contrary to this Code any creation and/or transmission of computer material having a content that is detrimental to the dignity of the person, of human rights, or in any case abusive or slanderous; e-mail accounts and authorization to surf the Internet are for exclusively professional use.

In no case is the use of IT resources allowed for purposes contrary to law, public order or morality.

4.5 Accounting and internal controls
WeWorld-GVC complies with current legislation regarding keeping of accounts and preparation of financial statements, and adopts any kind of administrative and accounting records as required by law.

Accounting records are kept in compliance with principles of transparency, truth, accuracy, completeness, clearness, precision and compliance with the laws in force and systematically record all activities arising from the management of the Foundation. Every operation performed must be registered correctly by the entrusted parties, so that the administrative and accounting system can achieve its own specific purposes. Each operation, in line with the accounting procedures and the existing internal control systems, must be documented in such a way as to make it possible for each of them to identify the subject who has authorized, performed, registered and verified it, respectively. Staff members have the obligation to guarantee the highest practicable level of transparency and traceability of accounting operations and to promptly report any error or omission in the accounting process.

The accounting and administrative documentation must be appropriately and systematically filed and easily available, according to principles allowing an easy access and consultation both by internal and external parties, appointed to control.

Annual financial statements are subject to verification and certification by the appointed independent auditor. Said financial statements are made public on the Foundation’s website, in accordance with the principles of transparency and accountability.

WeWorld-GVC has established a system of accounting procedures whose observance is mandatory, and provides for a system of internal controls to monitor and lead the activities of the Foundation, as well as to guarantee that they are carried out in compliance with the laws in force.

WeWorld-GVC complies with the legislation on taxation, in Italy and abroad, and undertakes to provide any information, according to schedule, for the correct determination and payment of taxes due under the law.
5 DISSEMINATION, IMPLEMENTATION AND CONTROL OF THE CODE OF ETHICS

5.1 Implementation and dissemination of the Code of Ethics
WeWorld-GVC undertakes to ensure that the principles and rules of conduct set forth herein are brought to the attention, as far as they are concerned, not only within the structure to employees, volunteers and foreign collaborators, but likewise to suppliers, collaborators, consultants, partners and other counterparts who also have institutional relations with the Foundation, in such a way that all maintain a behaviour in line with the principles and objectives set by the Code.

The Code is brought to the attention of everyone on the Foundation’s website, where it is freely downloadable. The Foundation likewise undertakes to ensure a timely dissemination of the Code by delivery, with a request for subscription of it, to anyone who establishes a professional relation with WeWorld-GVC. The Code is an integral part of the existing working relationship with the Foundation, and states the essential content of the relationship of trust between the Foundation and its human resources, collaborators, suppliers, etc. WeWorld-GVC, for a better dissemination and understanding of the content of this Code, also undertakes to implement appropriate training programs.

The periodic revision of the Code takes into account the contributions received by the Recipients, as well as the regulatory changes and the most established national and international practices, as well as the experience acquired in the application of the Code itself. WeWorld-GVC undertakes to guarantee that all updates and any changes to the Code are promptly brought to the attention of the Recipients. The Foundation also undertakes to provide explanations regarding interpretation and implementation of the provisions of the Code.

WeWorld-GVC periodically verifies respect of and compliance with the Code, adopting procedures for reporting, evaluating, and handling any violations. Furthermore, the Foundation protects those who report any violation of the Code, so that they do not suffer any form of retaliation.

5.2 Reports to the Supervisory Body
WeWorld-GVC has set up a Supervisory Body with the task of supervising the implementation and compliance with this Code and the Organization, Management and Control Model pursuant to the Italian Legislative Decree No 231 (the “Model”).

The Supervisory Body is a body of the Foundation provided with independence, full autonomy of action and control, whose activity must be characterized by professionalism and impartiality.

The members of the Supervisory Body may be removed in case of just cause, by resolution of the Board of Directors, after hearing the Board of Auditors.

The Board of Directors has also assigned to the Supervisory Body appropriate financial resources for the performance of its duties.

In particular, the following tasks are entrusted to the Supervisory Body:
- to periodically verify the application of and compliance with the Code and the Model;
- to undertake initiatives for the dissemination of the Code and the Model;
- to propose to the administrative body changes and/or additions to the Code and the Model;
- to receive reports of violation of the Code and the Model and to carry out investigations in that regard, with autonomous inspection power;
- to carry out consultative functions with regard to the adoption of disciplinary provisions;
- if it deems it appropriate, at any time and at least once a year, to report on its activity to the Board of Directors and/or the Board of Statutory Auditors.

As part of its activities, the Supervisory Body will be supported by the necessary resources identified from time to time among the staff members of WeWorld-GVC.

Any violation of the principles and provisions contained in this Code of Ethics by the Recipients must be promptly reported to the Supervisory Body.

Reports must be sent to the following e-mail address, which is reserved only for the members of the Supervisory Body:

`odvweworldgvc@gmail.com`

The reports can alternatively be sent to the following address of the professional office of the member of the Supervisory Body:

**Avv. Giovanni Catellani, Via Guido da Castello 33, 42121 Reggio Emilia**

Further to reports received, the Supervisory Body makes the necessary checks and then informs the competent bodies on the launch of the preparatory procedures for the application of any sanction with regard to alleged violations of the Code.

All reports sent to the Supervisory Body are managed in an absolutely private and confidential manner, in compliance with the principle of protection of reporters of offences. No act of retaliation or form of discrimination against those who, in good faith, make detailed reports of offences or crimes is admitted, without prejudice to legal obligations and protection of the rights of the Foundation or of persons accused wrongly or in bad faith and of the rights of the employees, the organization and third parties.

In any case, violations by a Recipient of protection measures of the reporting party as defined by the Foundation, made intentionally or by serious negligence, of reports that prove to be unfounded, are however conducts that should be made punishable.

The Supervisory Body keeps the reports received in a special archive, whose access is allowed only to its members for the performance of institutional tasks.

### 5.3 Violations of the Code of Ethics and related penalties

A violation of the rules of the Code by its recipients affects the relationship of trust established with the Foundation and can lead to imposition of disciplinary sanctions, a possible compensation for damages and, in cases of serious non-fulfilment, to a termination of the employment or contractual relationship. Any behaviour contrary to the provisions of this Code will be prosecuted and sanctioned, as contrary to the principles of WeWorld-GVC.

The penalties for the violation of the code are proportionate to the type of violation and the impact of its consequences for the WeWorld-GVC Foundation; the sanctions are imposed in compliance with the regulations, rules and collective agreements. The application of disciplinary sanctions is released from any civil and/or criminal proceedings, and may possibly be cumulated with them should the conditions occur.

If a violation of the provisions of this Code is committed by one or more members of the Board of Directors, the Supervisory Body must immediately notify the Board of Directors and the Board of Statutory Auditors, expressing an opinion on the seriousness of the infringement. The Board of Directors, after hearing the opinion of the Board of Statutory...
Auditors, will take an appropriate action.

The commission, even in the form of an attempt, of one of the behaviours that may involve one of the cases referred to in the regulations contained in the Italian Legislative Decree No 231/01, constitutes a serious violation of the Code, which leads to a necessary interruption of the working relationship with the infringer.

Violation by employees, foreign collaborators or volunteers of the provisions of this Code is considered a disciplinary violation. In particular, depending upon the seriousness, verbal warning, written warning, suspension from work with suspension of the related salary, dismissal with prior notice or dismissal without prior notice may be arranged.

Any conduct put in place by consultants, collaborators, suppliers linked to WeWorld-GVC by a non-employee contractual relationship and, in any case, not subject to management or supervision, in violation of the provisions of this Code, may result, in the event of more severe cases, even in the termination of the contractual relationship, without prejudice to any request for compensation should this conduct result in a damage to the Foundation.

5.4 Entry into force
This Code, in its updated version, is approved by the Board of Directors of the Foundation which, by resolution, confirms its entry into force and full effectiveness.
ANNEX 1
The Whistleblowing policy and the reporting mechanisms internal to the Foundation

The new regulation on whistleblowing updates the Decree n. 231/01 and reinforces the principle of protection of those who report on irregularities. Specifically, a whistleblower is someone who, having become aware of an offense or an irregularity in the workplace, while performing his/her activities, decides to report it to either a person or authority who can effectively act on this regard. He/she plays an important role of public interest, since with the act of reporting he/she brings problems or dangers to the attention of the entity or community to which he/she belongs.

The whistleblowing policy is therefore the set of activities and procedures aimed at protecting those who, due to their work /position, become aware of an offense or violation relating to the Code of Ethics and Conduct and decide to report it. According to the law, anyone who reports in good faith must be protected and his/her identity must be kept confidential in order to avoid possible retaliations and/or discriminations.

The creation of one or more channels is envisaged to convey the detailed reports of those acts constituting a crime or an illicit conduct. These channels must ensure the identity of the whistleblower is kept confidential.

WW-GVC Foundation recognizes and incorporates the provisions of the Italian law on whistleblowing, establishing that any report on irregularities must be alternatively sent to:
- The address of the professional office of the member of the Supervisory Body: Avv. Giovanni Catellani, Via Guido da Castello 33, 42121 Reggio Emilia;
- The email address odvweworldgvc@gmail.com whose consultation is reserved only to the members of the supervisory body.

In addition to the incorporation of a whistleblowing policy, WeWorld-GVC also provides a mechanism for reporting any offence and a process of investigation and management of irregularities within the Foundation itself. The complaints, duly detailed and justified, referring either to conducts, acts, or irregularities committed in the workplace in the violation of this Code, can be sent to the address: compliance.officer@weworld.it.

Following a first screening of admissibility, following which the complainant may be invited to provide more elements for carrying out a proper verification of the content of the complaint, the Foundation will conduct an in-depth investigation of the facts covered by the report, to ascertain its truth. At the end of the investigation process, a feedback regarding the outcome of the process is to be sent to the complainant.

The content of the complaint, with regard to its nature, may concern: actions or omissions, and/or attempted or committed facts. Complaint reports concerning: a) only complaints / requests or personal nature claims; b) complaint reports based on mere suspicions or rumours; c) complaint reports relating to facts not related neither to the staff nor to the WW-GVC Foundation activities; will not be taken into consideration.

The content of the report must be detailed, refer to facts known and existent and offer the maximum number of elements necessary for performing the needed verifications. Specifically, the report must include: 1) general information of the complainant and the indication of the role covered within the Foundation; 2) clear and exhaustive description of the facts; 3) circumstances of time, place and facts if known; 4) generality of the subject (s) that would
have put in place the reported facts; 5) indication of any other involved subject (s) who can report on the facts outlined in the complaint, 6) indication of any document that can confirm the validity of what is reported; 7) any other useful and relevant information for reporting purposes.

The anonymous report will be taken into account for further investigation only if it refers to circumstances or events of particular gravity and with a content that is adequately detailed to allow an investigation to be carried out.