



WeWorld-GVC Foundation Code Of Ethics And Conduct

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Index

1. PREAMBLE.....	3
Purpose of the Code.....	3
Recipients	4
2. THE PRINCIPLES	5
Vision	5
Mission	5
Compliance with Laws and Regulations.....	5
Autonomy and independence.....	5
Honesty, Fairness, Loyalty	5
Respect for the dignity of the Person, fight against discrimination and promotion of gender equality	5
Professionalism and diligence	6
Transparency	6
Conflict of interest	6
Sustainability.....	7
Principles of Humanitarian Aid.....	7
Occupational Safety and Promotion of Workers' Health and Safety	7
Environmental Protection	7
Social promotion and the role of active volunteering	7
Partnership and networking.....	7
3. ETHICS OF RELATIONS AND RULES OF CONDUCT	9
Relations with Beneficiaries and Local Communities.....	9
Relations with Suppliers	9
Relations with Collaborators (Consultants and Partners).....	10
Relations with Human Resources (Employees, Foreign Collaborators, Trainees and Volunteers)	11
Relations with the Public Administration and Public Institutions	13
Relations with Donors (public and private).....	14
Relations with Statutory Auditors and Independent Auditors.....	14
Relations with Judicial Authority	15
Relationships with the Media	15
4. MANAGEMENT OF ASSETS AND INFORMATION OF THE FOUNDATION	16
Use of the assets of the Foundation.....	16
Anti-money laundering.....	16
Use of information and privacy.....	16
Use of information system	16
Accounting and internal controls.....	17
5. DISSEMINATION, IMPLEMENTATION AND CONTROL OF THE CODE OF ETHICS..	18
Implementation and dissemination of the Code of Ethics.....	18
Reporting and whistleblowing	18
Violations of the Code of Ethics and related penalties.....	21
Entry into force.....	22
ANNEX 1	
Reporting format and process	23

PREAMBLE

1

WeWorld-GVC (hereinafter WeWorld in short) 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 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 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 - 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; the provisions contained herein therefore apply to any other person who establishes, whether directly or indirectly, permanently or temporar-

ily, relations with the WeWorld 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

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 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 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 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 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, 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 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 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 actions are inspired by the Convention for the elimination of any form of discrimination against women.

Similarly, WeWorld 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 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 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 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 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 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 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 takes care of workers' training and awareness in this regard through training and updating sessions.

2.13 Environmental Protection

WeWorld 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 undertakes to comply with environmental protection legislation.

2.14 Social promotion and the role of active volunteering

WeWorld, 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.

2.15 Partnership and networking

WeWorld 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.

The Foundation therefore recognizes and implements the Principles of Partnership (PoP) in the humanitarian field - (Equality, Transparency, Result-Oriented Approach, Responsibility and Complementarity) as adopted in 2007 by the Global Humanitarian Platform (GHP).

ETHICS OF RELATIONS AND RULES OF CONDUCT

3

WeWorld 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 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 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 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 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 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, 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 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;
- Apply the conditions provided or by the contract, in line with the current legal provisions;
- 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 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 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 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 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.
- 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 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 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 is committed to protecting and promoting the well-being of human resources.

Selection of personnel by WeWorld 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 members 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 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 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-

tribution to the implementation of the Foundation's activities, WeWorld 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 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 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 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;

- i) 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'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 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 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 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 Foundation, for carrying out its activities both in Italy and in other Countries, avails itself of funding from public entities and private donations. WeWorld 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 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 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 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 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 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 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 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 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 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 carries out, among other things, checks and assessments on the identity of its suppliers and donors.

4.3 Use of information and privacy

WeWorld 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 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 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 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 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 undertakes to ensure that the principles and rules of conduct set forth here- in 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. The Code is an integral part of the existing work- ing relationship with the Foundation, and states the essential content of the relationship of trust between the Foundation and its human resources, collaborators, suppliers, etc. We- World, 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 Re- cipients, as well as the regulatory changes and the most established national and interna- tional practices, as well as the experience acquired in the application of the Code itself. WeWorld 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 pro- vide explanations regarding interpretation and implementation of the provisions of the Code.

WeWorld periodically verifies respect of and compliance with the Code, adopting pro- cedures 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 Reporting and whistleblowing

In compliance with Legislative Decree 24/2023 implementing Directive (EU) 2019/1937 of the European Parliament and of the Council on Whistleblowing, the Foundation has provided for a system for the management of whistleblowing reports and reporting channels, entrusting their management to the Quality Legal & Compliance Unit (QLC). The QLC Unit reports without delay to the Supervisory Body all reports of relevant violations pursuant to the 231/01 regulation.

The reporting of any conduct contrary to this Code of Ethics is an obligation incumbent on the employees and collaborators of the Foundation, which is part of the broader duty of diligence and duty of loyalty of the employee referred to in articles 2104-2105 of the Italian Civil Code.

The Manager - the internal QLC Unit of the Foundation - is identified as the body in charge of handling Whistleblowing reports received through the internal whistleblowing channel; in particular QLC must examine all reports received through the identified channels and must process them in compliance with the regulations set forth in Legislative Decree 24/2023, guaranteeing the confidentiality of the identity of the person making the report, the person involved and the person in any case mentioned in the report, as well as the content of the report and the relative documentation.

The QLC Unit assesses the reports received and the activities to be put in place to investigate them, handling them according to the methods prescribed by the regulation and by the specific Procedure (Whistleblowing Reporting Procedure) adopted, which is deemed to be fully referred to herein, and which is duly advertised, through publication on the Foundation's website and posting in the workplaces.

The internal whistleblowing channel identified by the Foundation guarantees the confidentiality of the person making the report, of the persons involved in or referred to by the report, and of the content and documentation relating to the report itself.

Having said this, Whistleblowing reports must be made by one of the following alternative means:

- **in writing by computer through access to the platform** available at the following link <https://whistleblowersoftware.com/secure/WeWorld> and also accessible by means of this QR Code, which is also posted at workplaces



Once the report entry process has been completed, the application assigns a password to the report. By accessing the "Request updates on an existing report" section from the same link, and entering the password, it is possible to monitor the progress of the management of the report or to communicate directly with the Manager in the event of requests for further information or a direct meeting.

NB: Please note that it is the complainant's responsibility to save the password and keep it carefully in order to prevent it from being lost (in which case it will no longer be possible to access one's report and follow up the case) and to prevent unauthorized third parties from coming into possession of it.

- **in writing by post**, possibly using the reporting form (Annex 1) made available, and sending a letter to the attention of the Quality, Legal and Compliance Unit of We World, at the following address: c/o We World, via Serio 6, 20139 Milan (MI) Italy.

In this case it is suggested to indicate on the envelope "personal confidentiality" and to insert inside this envelope two further envelopes: one containing the subject of the report and the other one containing the identification data of the reporter and a copy of the identity document, in case you do not intend to report anonymously.

- **orally by accessing the platform** available at the following link <https://whistleblowersoftware.com/secure/WeWorld>, by selecting "I wish to report orally" and recording an audio message.

- **by writing an email to compliance@weworld.it**, possibly using the reporting form (Annex 1) made available, or by **requesting a meeting** with the Manager at the reporting party's request. It will then be the responsibility of the Manager to arrange the meeting within a reasonable time. Minutes, signed by the reporting party, shall be taken of the report submitted orally.

In the event that the report, expressly identified as a Whistleblowing report or inferred as such, is submitted to a person other than the Manager identified above, it must be forwarded, within seven days of its receipt, to the Manager through one of the alternative channels identified above, with simultaneous notification of the transmission to the person making the report.

Anyone who, having to comply with the Organisational and Management Model and the Code of Ethics adopted, obstructs or attempts to obstruct the report, or breaches the obligation of confidentiality, shall be sanctioned pursuant to the Disciplinary System adopted to which reference is made.

Whistleblowers may not suffer any retaliation on account of the report, and acts taken in retaliation are null and void.

Workers dismissed as a result of the whistleblowing have the right to be reinstated in their jobs, pursuant to Article 18 of Law No. 300 of 20 May 1970 or Article 2 of Legislative Decree No. 23 of 4 March 2015, depending on the specific applicable regulations.

Whistleblowers may communicate to ANAC (National Anti-Corruption Authority) the retaliation they believe they have suffered, according to the channels set up by the aforementioned Authority. In the event of retaliation committed in the employment context of a person in the private sector, ANAC shall inform the National Labour Inspectorate, for the measures falling within its competence.

Anyone who, having to comply with the Organisational and Management Model and the Code of Ethics, engages in acts of retaliation against whistleblowers shall be subject to the sanctions provided for in the Disciplinary System annexed to the Organisational and Management Model adopted.

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.

The penalties for the violation of the code are proportionate to the type of violation and the impact of its consequences for the WeWorld 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 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.

5.2 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 reporting format and process

REPORTING FORM

Please note that before making a report, it is necessary to carefully read the Whistleblowing Procedure adopted by the Organisation, in particular:

- who receives the report and how it is handled
- what protections are provided for the whistleblower by the Organisation.

It is also necessary to read the privacy policy enclosed in this form.

Finally, please note that the report is only investigated and verified if it is well substantiated and documented. For further information, please go to this link <https://whistleblowersoftware.com/secure/WeWorld>

Subject/title of the report

Complainant data - *in case of a confidential and non-anonymous report only

Full name: _____

E-mail address: _____

City: _____

Country: _____

Job position in the Organisation or relationship with the Organisation (in the case of a person who does not have a working relationship with We World): _____

Contact details for subsequent contact between the Manager investigating on the case and the complainant, in the case of a confidential and non-anonymous report.

Indicate the channel through which you can be contacted and receive updates on the case.

- E-mail: _____

- Address: _____

Where were the reported facts committed? (please indicate the specific location, clearly identifying the Country, City/Town/Village) and nearest WeWorld office

Indicate the exact location

Indicate the nearest WeWorld Country Office

When were the reported facts committed? (please indicate a date or a timeframe)

Date /timeframe: _____

Please select the category that most suits your report

- Abuse of power
- Breach of law
- Child abuse
- Conflict of interest
- Environmental safeguarding
- Fraud or Corruption
- Other (such as discriminatory behaviors)
- Sexual exploitation, or abuse (SEA)
- Sexual harrassment
- Terrorism
- Unethical behavior
- Violations of internal rules and procedures

What happened? Please describe the facts you are reporting, who committed them and how. It is important to include all details you have and to be as precise as possible, by indicating the source of any allegation or information. You can also attach any file - e.g documents, pictures, recordings - including specific evidence to the reported case.

Provide a description of the facts

Is there any evidence (e.g documentation, pictures, recordings) you wish to share to support your report? Please attach your files

Are there any other people informed about or witnesses to the facts you are reporting?

- Yes
- No
- I do not know

In case you answered YES, can you provide name or role/position or any other relevant information you may have?

Do you know if the facts that you are reporting have previously been reported to other authorities or to anyone inside and or outside WeWorld?

- Yes
- No
- I do not know

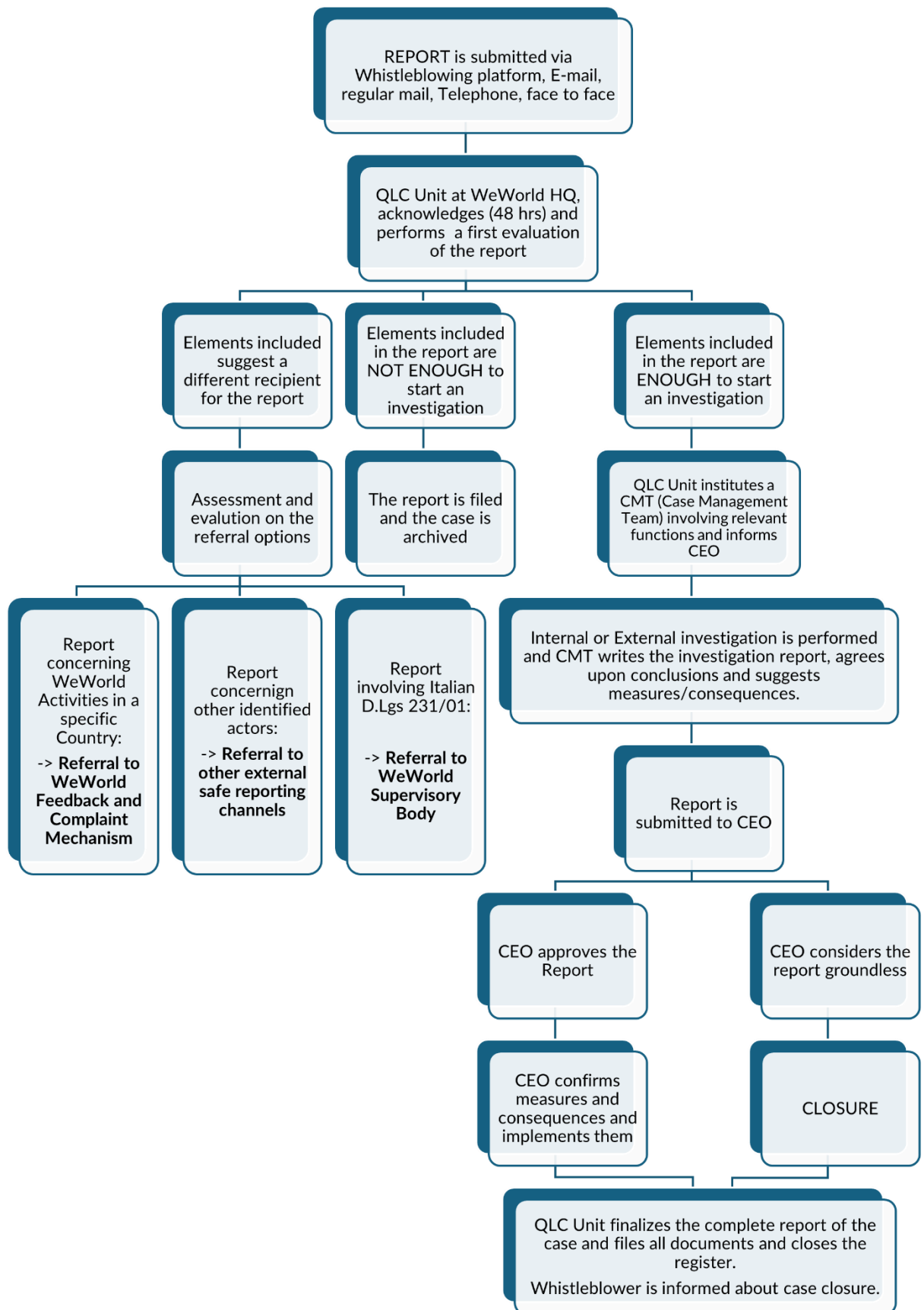
In case you answered YES, please provide details.

Comments/any additional remark or anything you wish to add

- I confirm to have read the privacy policy (annexed to this form)
- I confirm to the best of my knowledge that my statement is true. I am informed that whistleblowing reports made with knowledge of their falsity or with wilful disregard of their truth or falsity shall constitute misconduct and may lead to disciplinary sanctions or more serious legal consequences. (Required)

Signature (optional, in case of confidential report only)

WE WORLD REPORTING PROCESS





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Fax +39 02 56816484

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