



**Antifraud & Anticorruption Policy  
WeWorld-GVC Foundation**

Updated by the Board of Directors - May 2024

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# FOREWORD

# 1

WeWorld-GVC Foundation (hereinafter WeWorld in short), established in December 2018 from the union of WeWorld Onlus - founded in Milan in 1999 - and the GVC Association - set up in Bologna in 1975 - intends to reaffirm and stress its commitment in the fight against corruption. With this policy, WeWorld supplies a tool that aims at providing a point of reference and strengthening the capabilities of the Foundation when it comes to the prevention and contrast of all conducts involving the crimes of fraud and/or corruption (hereinafter both referred to under the generic name of corruption) in all the Countries where it operates.

WeWorld believes that the prevention and fight against corruption deserve particular strategic attention. This is why it is appropriate to conduct careful analyses, ensure the effective sharing of information, engage in open discussion on the matter and coordinate actions related to the risks connected to corruption.

Acts of fraud and/or corruption compromise and put the attainment of objectives at risk, thus nullifying the Foundation's mandate. Said acts may determine the misappropriation of funds or other resources destined to the beneficiaries of projects, exacerbating pre-existing vulnerabilities and/or undermining the humanitarian mandate. What is more, they have a negative effect on the staff to the detriment of its commitment, dedication and motivation, affecting the capability of retaining talented resources as well. In addition, acts of corruption constitute a menace for the Foundation's material and immaterial resources and for its goods, and they weaken its reputation and credibility with funders, governments, institutions and stakeholders more in general.

The fight against corruption is therefore an integral element of accountability, also within the humanitarian sphere, and promotes a culture of correct and efficient management that guarantees high-quality, transparency and credibility.

## 2 PURPOSE

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To maintain and preserve the high standards of accountability, transparency and respect for the law, with this policy the WeWorld Foundation intends to define guidelines and a reference framework for the management of phenomena linked to fraud and corruption. This document provides a definition of acts that can be classified as fraud and corruption and facilitates the arrangement of control measures for the prevention and identification of fraud, also defining specific responsibilities.

In addition, the policy shows the commitment, promoted by the Foundation Management and shared by all, for the promotion and strengthening of a culture of integrity and transparency.

The policy is also part of the “231 System” adopted by the Foundation.

## RECIPIENTS

## 3

This policy constitutes a global policy and therefore applies with no exception to: Members of the Foundation (Promoters and Subscribers), Foundation Bodies - Board of Promoters and Board of Subscribers, Board of Directors, President, CEO, Board of Auditors - all those subjected to their management and supervision, all personnel regardless of its role and function, all subjects collaborating with WeWorld in various capacities, including all those professionals performing their activities on behalf and in favor of the Foundation i.e. consultants, suppliers, volunteers, partners, financing subjects, donors and, in general, all those supporting WeWorld activities. The provisions herein apply to any subject establishing a relationship with the WeWorld Foundation either directly or indirectly, permanently or temporarily. The policy applies to all countries where the Foundation operates regardless of contrasting local customs or traditions.

The principles and provisions herein are binding for all Recipients and must inspire all those performing their activities in favour or within the Foundation. The Foundation undertakes to ensure the maximum internal distribution of this policy and at the same time the Recipients, within the limits of their tasks and responsibilities, are required to have third parties follow the rules herein contained.

## 4 DEFINITIONS

The definition of corruption and its perception vary greatly among the various Countries, legislative systems and cultures where WeWorld operates. There are restrictive definitions of the phenomenon that only include fraud and embezzlement, plus what is considered illegal in a specific context (e.g. favouritism and string pulling) may be considered acceptable in others.

The term corruption - regardless of its meaning within the Italian legal system - is herein intended, on a more general level, as an act deriving from the abuse of the power entrusted to a specific subject for the attainment of personal advantages, i.e. taking advantage of one's authority, power, title or position and the illicit attainment of personal gain constitute two distinguishing elements of the phenomenon.

The term fraud identifies instead actions or omissions aimed at misleading or deceiving someone to obtain an unfair advantage.

The definitions tend to refer to "financial" corruption - e.g. the payment of bribes, fiscal fraud and extortion - but there exist multiple forms of corruption and it does not necessarily only exist within financial activities. Think for example of the manipulation or misappropriation of aid then readdressed to beneficiaries not identified as targets, the granting of aid or resources in exchange for sexual favours, the granting of employment opportunities and/or resources to family and/or acquaintances, or the coercion and/or intimidation of staff or beneficiaries so that they tolerate or take part in illicit activities. Therefore financial activities are particularly exposed to corruption due to their nature, but they are not only ones where it can occur, as corruption takes on multiple forms, that are often very different from each other.

In addition, we must bear in mind that the phenomenon is continuously evolving also thanks to constant technological development. We should take note of the rapidly changing nature of the phenomenon so as to keep alert and adopt swift measures to counter it in the most appropriate manner.

Without aiming to give an exhaustive list, below is a series of acts that constitute corruption and/or fraud:

- The theft of goods and/or resources (tangible and intangible) belongin to the Foundation;
- The falsification and/or alteration of documents, not just accounting documents;
- The falsification or tampering of book entries, the intentional omission of registrations, information or data;
- The destruction, concealment and inappropriate use of documents, archives and/or equipment;

- The misappropriation of money, goods and any other utility owned by the Foundation;
- The payment and/or acceptance of bribes;
- The acceptance of favours, good or services as an incentive to favour a specific supplier, partner or other subject and, in general, any other collusive act or act contrary to the principle of transparency when it comes to tendering procedures;
- Artificial representations concerning the supply of specific goods, services and, in general, activities never actually performed;
- The falsification of claims of expenses and/or fictitious reimbursement requests to cover personal expenses;
- The unauthorized and illicit circulation of private and confidential information owned by the Foundation;
- Any behaviour, implicit or explicit, that has the purpose of unlawfully influencing the decisions of public officials to obtain illicit advantages, favours or omissions;
- The use of unlicensed IT programmes or of other people's access credentials without their authorization or the creation of false identities or credentials to unlawfully interfere with authorization processes or acquire information in an illicit manner;
- The use of Foundation goods and/or resources for personal purposes;
- The acceptance or granting of gifts that, considering the circumstances, cannot be ascribed to normal relations of courtesy nor considered of modest value;
- Misrepresentation or fabrications concerning one's qualifications and/or expertise when submitting an application to the Foundation.

## 5 WE WORLD POSITION ON CORRUPTION

The WeWorld Foundation adopts a *zero tolerance policy towards any behaviour constituting corruption and fraud, and requires its staff and volunteers to always act with honesty and integrity, safeguarding the resources they are responsible for.*

*Prevention is the first way to counter corruption:* financial loss and damage to reputation can be avoided thanks to correct prevention measures and it is the joint responsibility of the Management, staff and volunteers to implement said measures. A strong accountability culture strengthens the countering of illicit behaviour.

*The importance of reports:* reporting behaviours that constitute corruption via the channels made available by the Foundation helps identify and counter them as well as the development of more suitable monitoring and prevention mechanisms.

*Formulating sanctions following the verification of acts of corruption:* after ascertaining an act of corruption, the WeWorld Foundation shall take measures against the responsible party proportionate to the nature of the act committed and harm caused.

Being a non-profit organization does not reduce the exposure to the risk of corruption, so discussing the issue of corruption openly and frankly is the first step to counter the phenomenon.

The fight against corruption involves everybody on all levels, so everyone is required to contribute to the prevention, identification and contrast of illicit activities.



## ROLES AND RESPONSIBILITIES

## 6

The Staff at WeWorld - volunteers, interns, members of the Board of Directors and partners working with the Foundation - are obliged to respect this policy and must warn the Foundation in case of suspected corruption.

WeWorld has set up a specific whistleblowing system for reporting all irregularities. The whistleblowing channels are explained in section 8 below. All allegations are carefully considered and taken into account by the QLC - Quality Legal and Compliance unit, in possible coordination with the Supervisory Body that the Foundation has appointed pursuant to Legislative Decree 231/2001

### Staff duties

- Read and familiarize itself with this policy and adhere to it;
- Take part in training courses and initiatives promoted by the Foundation to disseminate this policy;
- Actively participate in the fight against corruption, contributing to the arrangement of measures that counter it;
- Oppose any attempt or act of corruption and report it (or other irregularities) via the channels set up by the Foundation;
- Make sure, each one according to their role and task, that partners and any other third-party subject taking part in the activities or collaborating with WeWorld, have read, understood and apply this policy.

### Duties of Department and Unity Managers, Desks, Head of Regional Units and Country Representatives

They are responsible for the prevention and identification of corruption phenomena when it comes to the everyday management of Foundation operations and, in particular, they must:

- Promote a zero tolerance culture towards corruption;
- Make sure this policy and the duties deriving from it (including those of any third-parties involved with WeWorld activities) are made aware to the Recipients;
- Make sure the staff is suitably informed and trained for a suitable prevention against corruption, also in relation to their positions and tasks;
- Conduct periodical assessments on the risk of exposure to corruption when it comes to their activities, formulate suitable mitigation responses and follow-up, actively work to reduce the chances of committing unlawful acts and increase defence capabilities. When it comes to these activities, they have the obligation to report to and consult with the Quality, Legal & Compliance Unit;
- Make sure suitable reporting mechanisms that ensure the protection of the reporter - whistleblowing - are set up and made known on both a national and international level, providing the chance to make reports also in anonymous form.
- Inform the Quality, Legal & Compliance Unit should they learn about cases, albeit suspected, of corruption and collaborate on the reported cases and

with investigation activities if required;

- Transpose any recommendation received following the investigation activities.

### **The duties of the Quality, Legal & Compliance Unit (QLC)**

- Make sure risks of fraud and corruption are periodically and correctly assessed and identified by the Managers and other subjects listed in the previous paragraph;
- Make sure and ensure that suitable internal check and risk management systems are arranged and implemented to identify the risks of corruption;
- Provide a support service to Managers to reduce the exposure to corruption and ensure the compliance with this policy;
- Conduct and manage the investigation process for corruption cases ensuring its correct functioning and avail itself, if needed, of the collaboration of the various Managers or external subjects depending on the case;
- Report to the various Managers involved when it comes to investigation activities on their department and/or staff;
- Maintain and update the register of misconducts and irregularities;
- Inform and periodically update the Managing Director as regards its activities;
- Inform the Supervisory Body, the CEO, and periodically, on an annual basis, the Board of Directors, of any cases of corruption identified, investigations carried out and their results. .

### **The duties of the Managing Director**

- Preside the internal check and risk management system in order to prevent corruption while keeping the Board of Directors updated.

### **The duties of the Board of Directors**

- Approve the contents of this document and propose and approve updates whenever necessary;
- Supervise the application of this policy and comply with it.

### **The duties of the President**

- Make sure, by cooperating with the Managing Director, that the system of internal checks to prevent corruption is in line with current standards and consistent with the strategic plan and risk policy.
- Plan internal audit activities together with the Board of Directors



## PREVENTION ACTIVITIES

# 7

Prevention is essential to counter corruption and is the joint responsibility of the staff, interns, volunteers, Managers and Board of Directors.

WeWorld initiatives aimed at preventing corruption entail the periodical auditing and updating of administrative and control systems as well as staff information, training and refresher activities. They envisage, inter alia:

- The strengthening of the organizational capacity, the promotion of a culture of transparency and the incentive to report, protecting the reporter from any abuse;
- The inclusion of this policy in agreements with partners, consultants, suppliers etc. demanding compliance and reserving the faculty of interrupting any collaboration with those who breach it;
- The ongoing strengthening of internal control systems;
- The maintenance of an appropriate segregation of duties;
- The carrying out of risk analyses, the assessment of existing risks within the various programmes and activities of the Foundation and the development of mitigation measures in response to the risks identified;
- The definition of clear processes and procedures as well as of roles for the prevention and management of corruption that are proportionate to the risks identified.

Awareness is essential to fight corruption, therefore WeWorld intends to adopt and promote a pro-active approach for the identification, prevention and mitigation of risks. An effective monitoring of activities to prevent and/or identify cases of corruption is just as essential. Finally, the Foundation encourages an open dialogue on the matter not only with the staff, but also with Donors and Partners to counter the phenomenon more effectively.

Prevention activities are also envisaged as part of the “231 system” adopted by the Foundation.

## 8 REPORTING PROCEDURE

All the recipients of this policy who, while performing their activities in the name and on behalf of the Foundation, identify or come to learn about acts of fraud and/or corruption - albeit mere attempts - have a duty to report them via the specific channels arranged by WeWorld. The presence of mere clues is enough to make a report and initiate an investigation.

The Foundation guarantees protection against retaliation and the confidentiality of whoever learns about or suspects an illicit behaviour and decides to report it.

Any false accusation made with malicious or specious intent or aimed at attaining a personal advantage shall not be taken into consideration and constitutes a disciplinary violation for which the Foundation will adopt appropriate measures according to its gravity.

The obligation remains to report any misappropriation/theft/loss of material/financial nature. Equally, there is the obligation to report any gift received exceeding normal courtesy and a modest economic value.

a) Cases of fraud and/or corruption, or suspected cases of fraud and/or corruption, must be reported via the WeWorld whistleblowing platform at <https://whistleblowersoftware.com/secure/WeWorld>. The platform allows you to track the status of your report. The Organisation, implementing the provisions of Italian and European whistleblowing legislation, guarantees the confidentiality of the person making the report, of the persons involved in or referred to by the report, as well as the content and documentation relating to the report and protection from retaliation.

b) Alternatively, reports can be sent to the [compliance@weworld.it](mailto:compliance@weworld.it) address managed by the QLC Unit, or orally by requesting a direct meeting with the Unit, in which case a report will be made. In any case, reports will be examined and taken care of by the QLC Unit, which will act with respect for confidentiality and accountability.

c) Reports can be sent using the form made available by the WeWorld Foundation or in another format. With regards to the content, the reports must be detailed, describe known facts observed by the author of the report and provide as many elements as possible in order to perform the checks needed.

It is also possible to submit reports in anonymous form, provided that the content is detailed enough to make it possible to carry out an investigation. Bear in mind that the investigation procedure can in some cases become complex without the possibility of obtaining additional information.

## THE INVESTIGATION PROCESS

# 9

All reports sufficiently detailed that are not blatantly unfounded or untruthful shall lead to an investigation. WeWorld's QLC Unit is identified as the entity in charge of handling reports received through internal channels.

The QLC Unit, having made an initial enquiry into the facts, and considering the elements put forward as sufficient to initiate an investigation, will set up an investigation team (made up of external and/or internal persons depending on the specific case) to analyze the matter, ensuring that the necessary checks are conducted in line with the laws in force, and the Foundation's internal procedures.. Those part of the investigation team have the obligation to act with the maximum confidentiality, honesty and transparency and must report any element that may nullify or invalidate the investigation albeit partially.

Aspects relating to safety must always be held into consideration therefore, before initiating an investigation, a risk assessment must be carried out to identify any related risk, even if only theoretically conceivable. WeWorld shall act so as to guarantee the safety of all people involved in the process.

The investigation process - the duration of which shall vary according to circumstances of time, place and action - is properly documented and the complainant shall be informed as regards the outcome. It being understood that the information received must remain confidential and that no one may investigate or research alleged acts of corruption on their own. Information concerning the investigation process are released only upon its conclusion and shall remain confidential.

The QLC Unit shall periodically inform the Managing Director as regards its activities and notify the Board of Directors on all reports received / investigations performed and their outcome.

## 10 SANCTIONS

After ascertaining an act of corruption committed by the Recipients of this document following an investigation, the WeWorld Foundation envisages the application of a series of sanctions, also envisaged by Legislative Decree 231/2001. They shall be proportionate to the type of offence and to its impact for the WeWorld Foundation and are applied in compliance with current laws, regulations and collective agreements.

Should this policy be violated by one or more members of the Board of Directors, the Supervisory Body must immediately notify the Board of Auditors expressing an opinion on the gravity of the infringement. After listening to the opinion of the Board of Auditors, the Board of Directors shall adopt appropriate measures.

Committing or trying to commit a behaviour attributable to the list found in the regulation part of Legislative Decree 231/01 constitutes a serious breach of the policy and leads to a necessary interruption of the existing relationship with the author of the violation.

The commission of acts in contrast with this policy by employees, external collaborators or volunteers is considered a disciplinary infringement. In particular, depending on the seriousness of the infringement, the following measures could be taken: verbal warning, written warning, suspension from work with suspension of the relative salary, dismissal with notice or dismissal without notice.

Any infringement of this policy performed by consultants, collaborators and suppliers connected with WeWorld by a contractual relationship not classified as employment and anyway not subjected to the management or supervision of WeWorld may determine, in the more serious cases, the resolution of the contractual relationship, without prejudice to any claim for compensation, under civil and/or criminal law, should the behaviour harm the Foundation.

The application of sanctions is not linked with any civil and/or criminal proceedings and can be combined with them should the conditions occur in compliance with the applicable law. Subjects involved in and held responsible for financial loss or damage of other kind to the Foundation must return what embezzled and/or compensate the damage. The Foundation reserves the right to take legal action should this not be possible and as otherwise required by law.



## GENERAL OPERATIONAL GUIDELINES

# 11

The WeWorld Foundation requires all recipients of this policy to act with professionalism, integrity, honesty and transparency. Illicit payments, unjustified favouritism or other acts that may put the Foundation at risk of loss, also of financial nature, sanctions and/or reputational damage are not permitted.

All acts of fraud and/or corruption, even if only attempted, are prohibited and will not be tolerated.

It is forbidden to make and/or receive payments, gifts or any other type of illicit and unjustified favour, to the benefit of and/or from any party, whether it be a public body, public official or individual, with the purpose of illicitly influencing the will of others, causing unfair damage and/or obtaining an improper advantage.

In critical or questionable situations, the Foundation invites the recipients of this policy to comply with the following indications:

- Ignore and/or reject all attempts of fraud and/or corruption;
- Try to find witnesses;
- Do not agree to anything improper, outside of the normal activities and procedures of the Foundation, even if the act is disguised under the general wording "charitable donation";
- Keep the register of corruption cases and the relative documents up to date.

Should an Addressee of this document learn about or have reasonable suspicion as regards illicit activities, he/she must promptly notify the Foundation via the appropriate channels.

### **Possible indicators of illicit phenomena**

Without aiming to give an exhaustive list as corruption can manifest itself in a number of different ways, below is a series of indicators that may constitute evidence of possible illicit activities:

- Accounting discrepancies / inconsistencies:
  - Missing, vague, inconsistent and/or false payment descriptions or allocations;
  - Missing, false or unusual identity of the counterpart or of the beneficiary;
  - Excessive or unusual compensations or reimbursements without suitable supporting documents;
  - Generic accounts different from those normally used by the Foundation, used to hide improper payments;
  - Improper, false or inaccurate invoices; false entries of travel expenses or expenses of other kind; payments not registered in the accounts.
- A counterpart (partner, supplier, etc...) appears to be unsuitably qualified

to perform its task;

- A counterpart refuses to adhere to this policy or to other Foundation procedures, refuses to provide the information legitimately required by We-World to carry out the tasks assigned (e.g. a party refuses to provide information as regards its relationships with other stakeholders, a partner does not grant access to its accounting and expense documents for a project jointly implemented with the Foundation...)
- Requests for commissions / bribes to be paid in a third country, to a not-well-identified third party or cash.
- Strong connection of a counterpart with a specific government, group, political party, etc.;
- A counterpart refuses to reveal its identity;
- Lack of written agreements with negotiating partners, lack of adherence to this policy, to the ethical code etc...;
- A counterpart refuses to provide information or provides false information during a due diligence / partner assessment procedure.

## Specific Risks

### **GIFTS AND GRANTING OF HOSPITALITY / RECEPTION**

Any subject operating on behalf or in the name of the WeWorld Foundation who receives and/or grants gifts, hospitality, trips, entertainment and, more in general, any other type of unjustified “gratuity” from and/or in favour of third parties in contact with the Foundation to perform their activities performs an act contrary to this policy. An exception, albeit limited, is made for minimum hospitality expenses that cover the participation of third parties to events / official activities promoted by the Foundation, provided that they form part of normal relations of courtesy and professionalism and are considered of modest value, such that they do not raise the suspicion, in those who grant them or receive them, that their purpose is to illicitly influence judgements or decisions.

An exception is also made for charitable donations from suppliers or project partners granted to support Foundation activities, intended for the pursuit of its mandate or granted to the direct advantage of the beneficiaries of the project. Provided that they are in possession of the requirements listed above (reasonableness, not justified by the intent to influence judgement etc...), these are generally allowed, but the management must be informed so that it can verify and confirm the conditions of lawfulness also considering the specific cases.

## RELATIONSHIPS WITH GOVERNMENTS AND/OR PUBLIC OFFICIALS

WeWorld bases its relationship with the Public Administration (including local, Community and international institutions) on criteria of transparency, fairness and integrity. Any behaviour, implicit or explicit, that has the purpose of unlawfully influencing the decisions of public officials to obtain illicit advantages, favours or omissions is forbidden.

**Bribes to Public Administration officials:** payments in favour of public officials to have them perform or not perform a duty whose outcome is already pre-determined by law are forbidden. Said payments are considered a form of corruption and are therefore forbidden and not tolerated by the Foundation.

**Involvement of Public/Government Bodies in the activities of the Foundation:** it may happen that government agencies / ministers etc. are involved in the planning and/or coordination of the Foundation's institutional activities e.g. emergency projects to deal with catastrophes or natural calamities, infrastructural projects etc. In such cases, the involvement of said subjects must be stated in the proposal financed by the Donor. The involvement of said bodies must be justified in view of the project activities in favour of the beneficiaries, for a better or more effective execution and/or coordination and not in any way linked to the attainment of any other advantage outside the institutional purposes of the Foundation. Finally, the cooperation agreement with said body/institution must be formalized and codified in a specific MoU (Memorandum of Understanding) signed by the Foundation establishing the terms of the agreement.

## PARTNERSHIPS AND PROCUREMENT

When establishing an institutional relationship between the Foundation and third-party subjects (e.g. partners, collaborators and/or suppliers), the staff must adopt the procedures envisaged by WeWorld to safeguard fairness, transparency and integrity in line with the best commercial practices.

In such cases, the acquisition of information on the counterpart (so-called due diligence / partner assessment), the performance of administrative and financial checks on the counterpart and a correct monitoring are tools that facilitate the prevention of acts of fraud and/or corruption.

In general, it is always appropriate to: - perform market research or partner mapping; - implement and follow a formal tender and assessment procedure; - perform checks on the counterparts (due diligence, partner assessment) and verify their possession of the requirements of transparency, fairness and integrity; - select the best counterpart when it comes to the requirements and document the reasons behind the choice in a transparent and objective manner; - maintain a suitable separation of duties and limit derogations to defined procedures.

In this respect, reference should be made to the rules found in the Manual of Purchasing Procedures used by the WeWorld Foundation and to the

Administration, Finance and Control Manual.

### **RECEIVING DONATIONS AND CHARITABLE CONTRIBUTIONS**

In order to prevent the perpetration of the unlawful acts referred to in this policy, the Foundation does not allow donations or contributions made via channels others than those made available by the Foundation itself. In addition, WeWorld ascertains the identity of its donors and performs checks to prevent the reception of funds of illegal origin in line with the anti-money laundering legislation.

### **PAYMENTS MADE UNDER THREAT OF A SERIOUS AND IMMINENT DANGER TO THE LIFE OF ONESELF OR OTHERS**

It may happen that a member of staff is forced, under threat of great danger to his/her personal safety, life, freedom and/or to the personal safety, life and freedom of other related subjects, to pay sums of money or grant other undue benefits in favour of third parties. In such cases, those making a payment in said extreme circumstances shall not be subjected to a sanction, but are still under the obligation to report the case via the system put in place by the Foundation.



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