

manitese*

UN IMPEGNO DI GIUSTIZIA

ETHICAL CODE

under LEG.D. 231/2001



Picture: Guido Valdata

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FOREWORD

MANI TESE is a non-governmental organization that has been fighting for social, economic and environmental justice in the world for over 50 years. We are also a non-profit organization and an association recognized as a charity.

Aware of the interdependence of peoples, MANI TESE fosters the inclusion of local communities and supports the processes of sustainable and participatory development.

MANI TESE operates in Africa, Asia and Latin America to enhance cultures and strengthen community skills, focusing on rural areas. In Italy, it promotes projects for the integration of immigrants and social and environmental justice actions and projects.

MANI TESE bases its action on partnerships and on the exchange of knowledge to build solid and long-lasting relationships. "

MANI TESE considers respect of ethical values, including honesty, loyalty, fairness, accountability and compliance with laws of the uttermost importance.

For its specific mission, MANI TESE adheres to the values defined in the Charter of Ethics of the Italian NGO Association - AOI, and fosters:

- social justice, fairness and respect of human rights;
- involvement of people for whom it works;
- involvement of the civil society in cooperation for development;
- environmental protection and food sovereignty.

It pursues said values through:

- professionalism;
- increased skills of grassroots organizations;
- empowerment of particularly disadvantaged social groups;
- work to eradicate gender disparities;
- use of adequate fundraising methods depending on the purposes of the association and prevailing regulations;
- implementation of actions having long-lasting effects;
- commitment to training activities for global citizenship;
- use of their own involvement capacity to foster collaboration between different sectors of society.

MANI TESE carries out its activities in compliance with EU, national and international regulations, rejecting corruption and any illegal practices, deems impartiality, neutrality and independence to be core values within each internal and external relationship and believes performance of services by its employees and collaborators with due diligence, competence, professionalism and efficiency of the

utmost importance, also in order to provide quality services to beneficiaries, project partners, funding bodies and parties with which it starts political and strategic relationships.

Finally, it deems its "image" and reputation to be assets that, as common heritage, must be protected and developed also through the full dissemination, sharing and compliance with ethical and behavioural principles contained in this document.

1. ETHICAL CODE

The Ethical Code is intended and approved by the Board of Directors, which prescribes compliance and enforcement by every party operating on behalf of MANI TESE or coming into contact with the organization.

In subsequent releases of the Code, the Board of Directors will take into account contributions received from the "recipients" of this Code and the Supervisory Board, as well as regulatory developments and the most well-established national and international practices, as well as the expertise acquired in the implementation of prevention rules.

1.1. RECIPIENTS OF THE ETHICAL CODE

This Ethical Code applies to the following "recipients" wherever they operate, both in Italy and abroad:

- partners, directors, employees, collaborators, volunteers of the NGO;
- all associations and organizations that bear the name of MANI TESE and all the people who are part of it;
- all those who operate, though temporarily, with the NGO and in the framework of the project carried out.

1.2. OBLIGATIONS OF RECIPIENTS

Recipients undertake to:

- act and behave in compliance with the Code;
- report all violations of the Code as soon as they become aware of them;
- cooperate in the definition and compliance with internal procedures, prepared to implement the Code;
- consult your manager, or the bodies in charge, concerning the parts of the Code that need to be interpreted or further clarified.

Recipients shall keep and have their collaborators be updated and shall not accept that their interlocutors put in place behaviours that do not comply with the present Code and the general principles of honesty, loyalty, good faith, fairness and diligence. They shall also comply with specific obligations that may stem from professional ethics and the relevant principles by virtue of the context and aims of the general mission of the association.

Fostering or prohibiting certain behaviours goes beyond regulations.

The conduct of governing bodies (Chairman, Board of Directors, Board of Statutory Auditors), the NGO management and - in general - all employees and collaborators in the performance of their tasks or tasks entrusted contravening prevailing regulations, this Ethical Code or internal standards cannot be deemed to be justified, even if motivated by the pursuit of an interest for the organization.

The Organization does not start or intend to pursue business relationships with those who clearly refuse to respect the principles of the Code.

The Code is an integral part of the employment relationship and reports the essential content of the fiduciary bond between the organization and all its collaborators.

Infringement of the aforementioned obligations implies the adoption of sanctions against those who have committed it.

1.3. VALUE OF THE CODE FOR THIRD PARTIES

All the staff of the organization, by virtue of responsibilities assigned, provides appropriate information on commitments and obligations imposed by the Code to third parties (suppliers, donor companies...) and requires compliance with the obligations that directly affect their activities.

1.4. CONTRACTUAL VALUE OF THE ETHICAL CODE

Compliance with the rules and provisions contained in the Ethical Code is the integral and essential specification of contractual obligations stemming from employment relationships, for employees and, from contractual regulations for other collaborators.

1.5. ENTRY INTO FORCE

This Ethical Code was adopted in release 0 by resolution of the Board of Directors on 24/03/2018. It is immediately effective.

All updates, changes or additions to this Ethical Code shall be approved by the Board of Directors of MANI TESE.

2. ETHICAL PRINCIPLES

2.1 HUMAN RESOURCES AND WORK ETHICS

MANI TESE acknowledges that human resources are crucial for the existence, development and success of the organization: the motivation and professionalism of its staff are of the utmost importance in the mission of the organization.

The organization therefore undertakes to develop the skills and stimulate the abilities and potential of its employees or collaborators so that they can feel fully realized in achieving goals; the Organization can fulfil its mission only with their full involvement at every level, in teamwork, in the sharing of objectives, as well as in their protection and promotion.

The organization deems meritocracy, professional competence, honesty and fair conduct to be fundamental for the adoption of decisions concerning professional recognition and every other aspect related to employees.

Identification and selection of employees and collaborators is carried out with absolutely unbiased, autonomous and independent judgement.

In management of its staff, MANI TESE undertakes to:

- offer equal job opportunities without discrimination of ethnicity, gender, age, sexual orientation, physical or psychological disabilities, nationality, religious beliefs, political and trade union affiliations; all this in line with social and political conditions existing in the country for which MANI TESE operates;
- ensure protection of the privacy of employees and collaborators and their right to work without being subject to illegal conditioning;
- accurately inform the staff on living and safety conditions of the countries in which the staff works.

Likewise, MANI TESE requires commitment from its staff and its collaborators in Italy and abroad:

- respect for fundamental human rights and customs, cultures and local confessions that always reflects the dignity of one's role in line with the ethical principles of the organization;
- that in internal and external work relations no one is put in a state of subjection through violence, threat, deceit, abuse of authority, abuse of a situation of physical or psychological inferiority, or a situation of need; the organization disapproves of any harassing behaviour including sexual behaviour.

Never and under no circumstances, can the organization staff abroad be employed or voluntarily involved in military operations.

2.2 RESPECT FOR PERSONS

Relationships between collaborators and/or employees must be carried out according to the principles of civil coexistence, transparency, trust and integrity, in mutual respect and ensuring the protection of rights and freedoms of individuals.

The relationships of the different positions within the organization must be based on the principles of trust, loyalty and fairness and must be inspired by the principle of shared responsibility, aimed at achieving the interest of the organization and collaborating to achieve its goals.

The organization forbids any conduct that may be deemed to be moral violence and/or psychological persecution aimed at causing offense to individuals' personality, dignity and psychophysical integrity, as well as jeopardizing their employment or degrading the work climate (mobbing) .

Finally, any conduct that directly or indirectly involves offense, denigration on grounds of ethnicity, religion, language, sex, nationality, origin, or constitutes discriminatory behaviour shall be discouraged.

2.3 SUSTAINABILITY

Economic and financial sustainability of the organization and its coordination is a necessary and essential value to ensure the continuity of the organization, besides the efficiency and effectiveness of its actions.

In any case, the value of sustainability shall not in any way induce "recipients" and partners to infringe the principles contained in this Code to achieve advantageous economic results.

2.4 CONFLICTS OF INTERESTS

The "recipients" in the exercise of their functions shall not make decisions or carry out activities in conflict with the interests of the organization or incompatible with the mission and values of MANI TESE. Situations in contrast with this rule shall be immediately communicated to the relevant Managers or to the Supervisory Authority. In this case, the interested party shall refrain from participating in resolutions concerning the operation concerned.

In particular, conflicts of interest shall be avoided between possible personal and family economic activities and the tasks that are performed within the relevant structure.

Finally, no recipients of the organization can obtain personal advantages in relation to the activity performed on behalf of the organization.

2.5 IMPARTIALITY

In relationships with stakeholders, MANI TESE does not discriminate on the grounds of age, sex, sexuality, health, ethnicity, nationality, political opinions and religious beliefs, and does not take into account recommendations or suggestions from external or internal sources and ensures impartiality and fairness in compliance with legal and contractual rules and principles set forth in this Code.

Any attempts to contravene this rule shall be communicated to the structures of the competent organization that, where necessary, will make the appropriate communications to the Supervisory Body.

2.6 CONFIDENTIALITY AND PRIVACY PROTECTION

The knowledge developed by MANI TESE is a fundamental resource that every recipient of the Code shall protect; Recipients are required to ensure maximum confidentiality on the information managed depending on their work function.

Within the scope of its activities in Italy and abroad, MANI TESE collects a significant amount of personal data relating to donors, supporters and beneficiaries that it undertakes to process in compliance with all privacy laws in the jurisdictions where it operates and the best practices for the protection of confidentiality.

To this end, MANI TESE guarantees a high level of security in the selection and use of its information technology systems for processing of personal data and confidential information in accordance with

prevailing regulations. It aims at protecting its IT resources by implementing security controls to prevent unauthorized disclosure, changes or destruction of information that is not accessible to the public, interruption of the information processing service provided to users and theft of resources of the Association.

2.7. INDIVIDUAL LIABILITY

The quality and strength of the organization stem from the action of all its staff. Everyone shall be liable of the actions taken in carrying out their work.

2.8. DISCLOSURE AND TRACEABILITY OF ACCOUNTS

MANI TESE is aware of the importance of transparency, accuracy and completeness of accounting information and endeavours to have a reliable administrative-accounting system that correctly reflects management and to provide tools to identify, prevent and manage, as much as possible, financial and operational risks, as well as fraud against the organization.

All actions and operations of the organization shall be properly recorded and it shall be possible to carry out ex-post controls on decision-making, authorization and execution processes.

Each operation shall have adequate document support to be able to proceed at any time to carry out audits that certify the characteristics and reasons at the basis of the transaction and identify the parties who have authorized, carried out, recorded and verified the operation itself.

Accounting records shall be kept in an accurate, complete and timely manner in compliance with MANI TESE procedures in the field of accounting, in order to accurately represent the financial situation and the management activity.

Recipients involved in accounting records shall ensure maximum collaboration, completeness and clarity of information provided, as well as accuracy of data and processing and shall strictly comply with the operating manuals used.

"Recipients" shall adopt behaviours in line, also, with administrative constraints of funding bodies. Financial statements and corporate communications of MANI TESE shall be clearly drafted and shall represent correctly and truthfully the asset and financial situation of the organization and shall be disclosed at least through MANI TESE website.

It is expressly forbidden to prevent or hinder, through the concealment of documents or other suitable artifices, execution of control or audit actions that are legally assigned to corporate bodies or to the independent audit company.

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

3. MANAGEMENT OF RELATIONSHIPS WITH EXTERNAL ENTITIES

3.1 RELATIONSHIPS WITH EXTERNAL ADVISORS

MANI TESE identifies and selects consultants with absolutely impartial, autonomous and independent judgment, asking them to comply with the principles contained in this Code.

For all relationships with third-party companies and self-employed workers, including professional cabinets, it is mandatory to use written communications, that is a contract or a letter of appointment shall be drafted, certifying the commitment agreed. Costs and fees shall be known and specified in the contract or in the letter of appointment.

In each contract/letter of assignment, a clause shall be included in which MANI TESE draws the attention of the contractor on the knowledge of Leg. D. 231/01, as well as on the need to comply with provisions contained therein.

Each recipient involved shall monitor the outcome of consulting activity received, keep documents issued and report any deviations from what was agreed to its managers and, where a possible risk is identified pursuant to Leg. D. 231/01, to the Supervisory Body.

3.2 RELATIONSHIPS WITH PARTNERS

For MANI TESE it is strategic to carry out its own institutional activity in collaboration with both its Italian and foreign Partners.

In selection and management of the partners, MANI TESE behaves in such a way that no partner can have particular favourable conditions or disadvantages with respect to the realization of the project, and the following aspects are assessed:

- partners are inspired by comparable ethical principles or however compatible with those of MANI TESE;
- partners are recognized in the area, have experience of recognized professionalism in the implementation of the projects for which they are involved;
- partners ensure transparency in administrative and accounting management and comply with applicable tax and labour laws in force in the country.

Partners shall respect agreements signed in the "memorandum of understanding" and shall not carry out any impediment to proper implementation of the project.

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

3.3 RELATIONSHIPS WITH PUBLIC ADMINISTRATIONS

The employees and external collaborators of the organization shall have correct behaviours in management of economic activities of the organization and in relationships with the Public Administration, be these Italian or European or non-European institutions.

All practices of corruption, fraud, illegitimate favours, collusive behaviour, solicitations (direct and/or through third parties) of personal and career advantages for oneself or for others are explicitly prohibited.

The organization is committed to identifying and defining specific transparent, documented and traceable management methods for incoming and outgoing financial assets to prevent any offenses.

3.4 RELATIONSHIPS WITH FUNDING BODIES

For the development of its activities in Italy and abroad, MANI TESE uses private and public funding.

Communications to individual donors and to the general public shall be based on the utmost transparency, so that they can operate their own liberality in a fully conscious and, as far as possible, finalized way.

In the absence of the indication of a specific subject, it is intended that the donor wanted to give institutional support to the organization.

In relationships with public donors both in Italy and abroad it is forbidden to give, offer or promise money or other benefits or favours that can reasonably be interpreted as exceeding normal courtesy practices, or to exert illicit pressures against both Italian and foreign public officials, in charge of public service, executives, officials or employees of the Public Administration or EU or international public bodies or their relatives or cohabitants.

In relationships with the aforementioned parties, it is also forbidden to present untruthful statements to obtain public funds, contributions or loans.

It is forbidden to allocate sums received in the form of grants, contributions or funding from the aforementioned subjects, for purposes other than those for which they were assigned.

The organization controls the companies with which it starts partnerships and fundraising activities. It assesses compliance with its ethical criteria and deepens its knowledge using means available, web research and consultancy, in order to exclude partners that are incompatible with their ethics and mission. Furthermore, partnerships are evaluated on the basis of the "Corporate Partnership Policy" and by an internal "risk committee" within MANI TESE which will take into consideration any reputational risks stemming from such agreements.

3.5 RELATIONSHIPS WITH SUPPLIERS

In purchase of goods or services for cooperation initiatives, MANI TESE prefers, where possible, technical and economic operators of the countries and/or those of the area in which it operates in the interest of good quality.

The selection of suppliers and purchase of goods and services are made assessing competitiveness, quality, economic conditions, price, integrity and avoiding situations of conflict of interest.

The organization also contractually reserves the right to take all appropriate measures (including termination of the contract) in the event that a supplier, in carrying out activities in the name and/or on behalf of the organization, infringes the law or regulations in case the provider implements behaviours that are harmful to the integrity of persons and to the exploitation of labour, in particular, of children.

3.6 RELATIONSHIPS WITH SUPERVISORY AND CONTROL AUTHORITIES

MANI TESE undertakes to provide all information requested by the persons responsible for supervision and control, in a complete, correct, adequate and timely manner.

3.7 RELATIONSHIPS WITH THE MEDIA

The organization addresses mass media only through statutory bodies and delegated internal managers.

They operate with an attitude of uttermost fairness, willingness and transparency, in compliance with the following reporting policy: communications of the organization shall be truthful, non-violent, respectful of the rights and dignity of the person.

In any case, information and communications relating to the organization and outbound, shall be accurate, truthful, complete, transparent and not contrary to principles set out.

All material issued for institutional, design or promotional purposes shall comply with the rules on copyright.

4. RULES OF CONDUCT

4.1 CONDUCT THAT MAY COMPROMISE THE GOOD REPUTATION OF THE ORGANIZATION

Recipients are forbidden to implement behaviours that, although not legally punishable, may cause reputational damage to the organization. Such conduct is deemed to be even more serious if it is exercised in the framework of a dominant position and of recognized power for the relationship of collaboration or dependence it has with the organization. In case behaviours infringing the laws of countries in which the organization operates are carried out, these are deemed to be extremely severe.

In particular, the following prohibitions shall apply:

4.1.1 Prohibition of abuse of alcohol or drugs

During work, in the workplace and similar contexts, the following shall be prohibited to:

- provide service under the effects of abuse of alcohol, drugs or substances having similar effects;
- consume or transfer narcotics in any way during work.

4.1.2 Prohibition of possession of child pornography

It is absolutely forbidden to hold, on computer or paper media, at the premises, warehouses and other facilities of the organization, or in any other place that is still attributable to the organization, or to disseminate child pornography material through the website, inbox or the publications edited or promoted by the organization.

4.1.3 Prohibition to obtain paid sexual services in cash or in kind

It is absolutely forbidden to obtain sexual services for cash compensation or favours in kind both in the workplace and in similar environments for which personal behaviour can create reputational damage to the organization.

4.2 RELATIONSHIPS WITH THE JUDICIAL AUTHORITY

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

It is forbidden to help those who have committed a relevant criminal fact, to evade investigations by the authority, or to escape research conducted by this.

4.3 USE OF THE ASSETS OR PROJECTS OF THE ORGANIZATION

In order to protect the assets of the organization, every employee or collaborator shall operate with diligence, through responsible conduct and in line with operating procedures set up for the use of assets, means, work tools of the organization and its activities abroad, documenting their use accurately. In particular, each employee and collaborator shall:

1) use with care and parsimony assets, means and tools of work entrusted to it; 2) avoid improper use that may cause damage or reduce efficiency, or be in any case contrary to the interest of MANI TESE; 3) avoid improper use of goods for purposes and aims unrelated to their duties and work.

Every employee, collaborator is liable for the protection of assets entrusted to him/her and shall have the duty to promptly inform his/her manager and the Supervisory body of any events harmful to the organization.

4.4 GIFTS AND LIBERALITIES

It is forbidden to offer directly or indirectly money, gifts, or benefits of any kind on a personal basis to managers, officials or employees of suppliers, external collaborators, partners, public administration bodies, public institutions or other organizations in order to derive undue advantages .

4.5 MONEY LAUNDERING

MANI TESE and all its collaborators shall never perform or be involved in activities that involve laundering (i.e. acceptance or treatment) of proceeds from criminal activities in any form or manner.

Based on the Charter of Ethics, all collaborators of MANI TESE shall preliminarily verify information available (including financial information) on counterparties, suppliers and third parties in general to verify their respectability and the legitimacy of their activity before starting these strategic and operational relationships.

5. ENFORCEMENT

The implementation of indications provided for in the Ethical Code is expressed in the following operating rules.

The "Ethical Code" was drafted and, together with the "Organizational Model" and preventive procedures dedicated to more sensitive aspects, it includes all indications aimed at preventing adverse events having negative impact; all recipients shall strictly comply with the contents of the Ethical Code, the Organizational Model and the relevant procedures.

Compliance with the rules is part of contractual obligations of employees pursuant to articles 2104 and 2106 of the Civil Code; therefore, infringement of these rules shall be deemed to be non-fulfilment of contractual obligations and may result in the enforcement of sanctions provided for.

The contents of policies and rules referred to in this Ethical Code are disclosed to the staff through appropriate communication tools aimed at encouraging the knowledge of principles and ethical rules, in particular for new recruits.