



CODE OF ETHICS

Integrity and compliance are fundamental values of GOPA Consulting Group - all group companies share these values and follow the same key principles.

Integrity is understood as the conformity of these corporate and individual values with day-to-day actions. **Compliance** means the observance of laws and regulations including those required by the company itself. Both fundamental values are the core of how all group companies interact with their clients, partners, employees and contractors across the globe.

GOPA Group acts in a sense of corporate social responsibility, transparency and mutual respect. In all of its activities it upholds the principles of quality, respect and equal rights, legal compliance and anti-corruption, transparency and honesty, partnership and fairness, responsibility and sustainability.

All external and internal staff of GOPA Group companies play a key role in implementing the principles (to live the spirit) of this Code of Ethics. In their daily work the managers set good examples, they motivate and support employees in the practical implementation of this Code of Ethics.

OUR KEY PRINCIPLES

QUALITY

GOPA Group makes sure that resources mobilized for its clients meet the respective contractual obligations of each project. By doing so it uses the appropriate skills and the best tools available while respecting profitability objectives.

RESPECT AND EQUAL RIGHTS

Respect is a key principle of GOPA Group to show a high regard for all resources entrusted to it. These resources may include people, money, reputation, the safety of others as well as nature and environment. A surrounding of respect generates trust, confidence and performance excellence by fostering mutual cooperation - diverse perspectives and views are encouraged and valued.

GOPA Group employs and works with people without making any differentiation in respect of gender, age, nationality, ethnic origin, religion, culture, education, social status, disabilities, or sexual orientation. Equal rights principles are met in all its activities. It dissociates itself from and does not tolerate bullying/mobbing, sexual harassment, child abuse and racism, neither in its head offices nor in project offices worldwide.

Practically this means:

- ▶ We do not act in an abusive manner toward others.
- ▶ We make job opportunities equally available to qualified candidates.
- ▶ We do not hire or fire, reward or punish, or award or deny contracts based on personal considerations, including but not limited to, favoritism, nepotism, or bribery.
- ▶ We do not discriminate against others based on, but not limited to, gender, race, age, religion, disability, nationality, or sexual orientation.

LEGAL COMPLIANCE AND ANTI-CORRUPTION

GOPA Group companies comply with all applicable laws, statutes, regulations and codes relating to anti-corruption, bribery, antitrust, competition and procurement. Group companies fulfill their contractual obligations and respect the laws in force in their home countries and in the countries where they are working.

Practically this means:

- ▶ We take care to separate business and private spheres and to immediately reveal conflicts between personal interests and our corporate interests in order to resolve them in a verifiable and understandable manner for all parties involved.
- ▶ We disassociate ourselves from active and passive bribery and we neither encourage nor tolerate the direct or indirect acceptance of bribes or the offering of bribes.
- ▶ We do not accept or grant gifts in the form of cash payments, jewelry and travel.
- ▶ We take all necessary steps regarding the safety of children and will ensure that action is taken to support and protect children where concerns of abuse arise.

RESPONSIBILITY AND SUSTAINABILITY

GOPA Group companies take responsibility: they take ownership for the decisions they make or fail to make, the actions they take or fail to take, and the consequences that result. Accountability is accepted for any issues resulting from errors or omissions and any resulting consequences. Corrections are made promptly. Errors or omissions caused by others are communicated to the appropriate body as soon they are discovered.

The three pillars of sustainable development are central to GOPA Group's work. It adheres to the UN Millennium Development Goals adopted in 2000 and to the UN Sustainable Development Goals formulated for post 2015 development.

In all their operations group companies follow the principles of Corporate Social Responsibility. Based on the precautionary principle, risks related to human rights, environment, social standards, occupational safety and health are assessed, managed and minimized.

Practically this means:

- ▶ We are environmentally responsible wherever we operate and act promptly and responsibly to correct incidents or conditions that endanger health, safety or the environment.
- ▶ We promote responsible and efficient use of office materials and resources throughout our facilities including paper, water, electricity, and other resources - particularly those that are non-renewable.
- ▶ We reduce, and where possible, eliminate waste to conserve natural resources by promoting recycling and by purchasing recycled, recyclable or refurbished products and materials.

PARTNERSHIP AND FAIRNESS

GOPA Group strives for a partnership-based cooperation with associate firms and freelance experts deployed in its projects. Partnership characterized by mutual respect, trust and confidentiality, also applies to cooperation with clients, donors, beneficiaries, target groups and authorities in all countries where projects are implemented.

Fairness is key to making decisions and act impartially and objectively. All interactions within GOPA Group and with the outside world are conducted following the sense of fairness. Its conduct is free from competing self-interest, prejudice, and favoritism.

TRANSPARENCY AND HONESTY

Through its management and accounting systems, rules and procedures, GOPA Group companies ensure that all their decisions, actions and motives are clear and comprehensible.

Practically this means:

- ▶ Where possible we strictly follow the "Four Eyes Principle", which means that contracts and financial transactions need to be authorized by two people having the legal capacity to do so.
- ▶ We authorize financial disbursements only on the basis of clearly defined and documented contracts and purchase orders.

Honesty is a crucial principle to GOPA Group committed to understand the truth and act in a truthful manner both in its communication and in its conduct.

Violations of this Code of Ethics are brought to the attention of the GOPA Group's Compliance and Integrity Officer for resolution. GOPA Group companies pursue disciplinary and/or legal action against individuals or business partners who retaliate upon a person raising ethical concerns.



GOPA Group's Compliance and Integrity Officer monitors the application of and compliance with the Code of Ethics. He/she acts independently and autonomously. The Compliance and Integrity Officer makes sure that in cases of gender based misconduct claimants have access to a compliance counsel of his/her preferred gender. Any information provided will be handled with strict confidentiality. GOPA Group companies' staff and partners are encouraged to approach the Compliance and Integrity Officer (compliance@gopa-group.org) in all cases where they are in doubt.