

CHARITABLE ORGANIZATION SPANBOND CHARITABLE FOUNDATION

Annex 1 to Order No. 1-org
dated 1 June 2026

APPROVED BY:



CODE OF ETHICS AND INTEGRITY

1. GENERAL PROVISIONS

1.1. This Code of Ethics (hereinafter referred to as the “Code”) applies to all members, employees, volunteers, contractors and consultants engaged in the activities of the organisation or acting on its behalf, regardless of their position or form of cooperation.

The Code is an internal regulatory document developed on the basis of the organisation’s constituent documents and reflects established principles of conduct, ethical standards and rules governing interaction among all participants in its activities.

The Code establishes the principal requirements concerning professional ethics, mutual respect, accountability and integrity to be observed by all persons to whom it applies.

All new members, employees and other engaged persons shall familiarise themselves with the provisions of this Code before commencing their duties and shall strictly comply with its standards throughout their activities.

Failure to comply with the provisions of the Code may be treated as a violation of internal rules and may result in appropriate measures of responsibility.

1.2. This Code applies to:

- SPANBOND employees;
- volunteers working on SPANBOND projects;
- members of governing and supervisory bodies;
- consultants, contractors and partners within the scope of their cooperation.

1.3. By approving this Code, the organisation seeks to:

1. ensure an appropriate level of trust, authority and strategic standing among civil society institutions, public authorities, local self-government bodies and territorial communities;
2. promote the effective achievement of the organisation’s established goals and objectives;
3. ensure that decisions are made on the basis of professionalism, due justification and ethical conduct;
4. guarantee openness, completeness and reliability of information concerning its activities;
5. uphold the principles of social responsibility in all areas of its activities.

1.4. SPANBOND respects and strictly observes human rights and freedoms, recognising that all people are born free and equal in dignity and rights. In its activities, SPANBOND respects the moral values, religious beliefs, traditions, cultural characteristics and customs of different communities, ensuring a sensitive and inclusive approach.

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1.5. SPANBOND adheres to the principles of transparency and openness in its interaction with public authorities, the public, donors, partners, beneficiaries and other stakeholders, subject to requirements concerning the protection of restricted information, including personal data and intellectual property.

Key information concerning the organisation's activities, including financial reporting, governance structure, strategic areas of work and partnerships, shall be open and available for public oversight.

SPANBOND is accountable for its decisions and actions to donors, beneficiaries, employees, partners and society as a whole.

1.6. SPANBOND's activities are based on the principles of equality, inclusion and non-discrimination. Any form of discrimination on the grounds of sex, age, race, nationality, religious beliefs, disability, social status, political views or any other characteristic is prohibited.

SPANBOND ensures equal access to its services and programmes for all members of the community, respecting every person's right to a dignified life.

1.7. SPANBOND conducts its activities independently of external influence, including economic, political, military or other interests.

SPANBOND's strategy, policies and decisions are developed independently and shall not be determined by the interests of individual donors, public authorities, political parties, commercial entities or other third parties.

2. FUNDAMENTAL PRINCIPLES OF ACTIVITIES

2.1. Non-Profit Status

SPANBOND operates as a non-profit organisation in accordance with the requirements of the applicable legislation of Ukraine. All resources received, including financial, material and other assets, shall be used exclusively to achieve its statutory objectives.

No part of SPANBOND's income or assets may be distributed for the benefit of its Founders, members, employees or any other private persons, except for payments related to remuneration or services lawfully and reasonably provided.

2.2. Independence and Non-Governmental Status

SPANBOND is independent in its activities and is not part of the structure of public authorities or local self-government bodies and is not subordinate to them. The organisation is not affiliated with any political party or political movement. At the same time, cooperation with public authorities, political institutions or other entities is permitted for the purpose of achieving the organisation's statutory objectives, provided that its institutional independence is preserved.

2.3. Organisational Capacity and Proper Governance

SPANBOND ensures an appropriate level of governance and internal organisation of its activities, including:

- maintaining complete and accurate documentation;
- ensuring that governing and supervisory bodies operate in accordance with the constituent documents;
- regularly holding meetings, consultations and events;
- implementing internal control and decision-making procedures.

2.4. Voluntary Participation

SPANBOND is established and operates on the basis of the voluntary participation of persons united by common values, interests and socially significant objectives.

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No person may be compelled to participate in the organisation's activities. The principle of voluntary participation is fundamental to all forms of engagement, including membership, volunteering and other forms of cooperation.

2.5. Gender Equality and Sensitivity

SPANBOND integrates the principles of gender equality into all areas of its activities and applies a gender-sensitive approach to the planning, implementation and evaluation of programmes and projects. The purpose is to prevent discrimination, reduce gender inequality and ensure equal opportunities for all.

2.6. Integrity and Transparency of Activities

SPANBOND conducts its activities on the basis of openness, integrity and accountability.

Resources shall be used:

- efficiently and rationally;
- in accordance with their intended purpose;
- while ensuring an appropriate level of transparency and reporting.

SPANBOND shall provide access to information concerning its activities within the limits established by law and internal policies.

2.7. Tolerance and Mutual Respect

SPANBOND adheres to the principles of tolerance and respect for diversity.

All participants in its activities shall respect:

- the opinions, beliefs and worldviews of others;
- cultural, religious and social characteristics;
- individual characteristics and personal boundaries.

Any manifestation of discrimination, prejudice or intolerance is unacceptable.

2.8. Initiative and Professional Development

SPANBOND encourages initiative, innovative approaches to work, teamwork and mutual support.

Employees and volunteers shall:

- contribute to the organisation's development;
- improve their professional competence;
- introduce new approaches and practices into their activities.

2.9. Confidentiality and Information Protection

Persons involved in SPANBOND's activities shall ensure an appropriate level of protection for confidential information.

Confidential information includes any non-public information obtained in the course of activities, in particular:

- beneficiaries' personal data;
- internal information of the organisation;
- information concerning partners and donors.

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The following are prohibited:

- disclosure of confidential information without proper grounds;
- use of such information for personal purposes.

Information may be transferred to third parties solely:

- with the consent of the relevant persons;
- or in cases provided for by law.

Confidentiality obligations shall remain in force even after cooperation with SPANBOND has ended.

3. STANDARDS OF ETHICAL CONDUCT

3.1. General Obligations

All persons to whom this Code applies shall maintain high standards of professional and ethical conduct in their activities.

In particular, they shall:

- act in good faith, responsibly and in the interests of the organisation, contributing to the achievement of its goals and objectives;
- refrain from any act or omission that may damage the organisation's business reputation, authority or public trust;
- ensure the completeness, accuracy and reliability of information created, used or disseminated in the course of activities;
- observe the principles of professional ethics, mutual respect and integrity in interactions with colleagues, beneficiaries, donors, partners and other stakeholders;
- avoid any form of conduct that may be regarded as unethical, discriminatory or contrary to the organisation's values;
- contribute to the creation of a positive working environment based on trust, openness and cooperation.

3.2. Prohibitions and Unacceptable Conduct

To ensure integrity and prevent abuse, the following are strictly prohibited in SPANBOND's activities:

- committing any form of fraud, manipulation, deception or intentional misrepresentation of facts;
- using an official position, authority, resources or organisational information for private purposes or for the benefit of third parties;
- concealing, destroying or intentionally falsifying information, documents or data relevant to the organisation's activities;
- applying any form of psychological, physical or economic pressure, including threats, coercion, harassment or other forms of inappropriate conduct;
- taking actions that may create a conflict of interest or undermine confidence in adopted decisions;
- participating in any activity contrary to the legislation of Ukraine or the organisation's internal policies.

Any violation of these standards shall be treated as serious misconduct and may result in appropriate measures of responsibility, as further established in the Foundation's policies.

4. CONFLICT OF INTEREST

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4.1. Concept of a Conflict of Interest

A Conflict of Interest means any actual, potential or perceived situation in which a person's private, personal, financial or other interests may affect or create the appearance of affecting the objectivity, impartiality and independence of decision-making within SPANBOND's activities.

A Conflict of Interest may arise directly or indirectly, including through family, business, financial or other relationships.

The detailed procedure for identifying, resolving and preventing Conflicts of Interest shall be established by the relevant policies of the Foundation.

4.2. Obligations concerning Conflict of Interest Management

All persons to whom this Code applies shall:

- promptly, fully and in good faith disclose any actual, potential or perceived Conflict of Interest that becomes known to them;
- notify in writing the authorised person or SPANBOND management of circumstances that may result in a Conflict of Interest;
- refrain from participating in the preparation, discussion and adoption of decisions affected by a Conflict of Interest;
- act exclusively in the interests of the organisation, giving priority to its mission, objectives and principles over any private interests;
- comply with management decisions concerning the resolution of a Conflict of Interest, including recusal from the relevant processes where necessary.

4.3. Prohibited Actions

Under the Conflict of Interest Prevention Policy, the following are strictly prohibited:

- entering into agreements, contracts or transactions with related persons without prior full disclosure of the relevant circumstances and proper approval by SPANBOND's authorised body;
- concealing the existence of a Conflict of Interest or providing incomplete or inaccurate information concerning it;
- using official authority, access to information or organisational resources to obtain personal benefit or benefit for third parties;
- influencing decision-making for the purpose of obtaining advantages for oneself, close persons or associated persons;
- using the organisation's internal information for private, commercial or other purposes inconsistent with the organisation's objectives.

5. FINANCIAL INTEGRITY AND RESOURCE MANAGEMENT

5.1. General Principles of Resource Management

SPANBOND ensures the transparent, efficient, rational and targeted use of all available resources, including financial, material, human and informational resources.

All SPANBOND resources shall be used exclusively to achieve its statutory objectives, implement approved programmes, projects and tasks, and in accordance with donor requirements and applicable legislation.

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SPANBOND guarantees compliance with the principles of accountability, economy, efficiency and appropriateness in the management of resources.

5.2. Requirements for Financial and Operational Transactions

All financial, economic and operational activities within SPANBOND shall:

- be duly executed and supported by appropriate documentation in accordance with internal procedures and legal requirements;
- comply with approved budgets, activity plans and the intended purpose of funds;
- be carried out exclusively within the authority of the responsible persons;
- undergo established internal control, approval and verification procedures;
- allow for subsequent audit and financial review.

All transactions shall be transparent, traceable and reproducible in the event of an internal or external audit.

5.3. Prohibited Practices in Financial Management

To ensure financial integrity, the following are strictly prohibited:

- misuse of the organisation's funds or assets, including their use outside approved budgets and programmes;
- maintenance of unofficial, concealed or double accounting records for financial transactions;
- creating, entering or using falsified financial, accounting or reporting documents;
- any actions intended to conceal the organisation's actual financial position or distort financial reporting;
- unauthorised use of the organisation's property, resources or assets, including for personal or third-party purposes;
- conducting financial transactions outside established approval and control procedures.

Violation of these provisions shall be regarded as a material breach of internal policy and may result in disciplinary, financial or legal liability.

6. ANTI-CORRUPTION POLICY

6.1. General Principle of Zero Tolerance for Corruption

SPANBOND adheres to the principle of complete, unconditional and uncompromising intolerance towards all forms of corruption, fraud, abuse and dishonest conduct.

This principle applies to all persons covered by this Code, regardless of their position, function or form of cooperation with the organisation.

SPANBOND ensures the implementation of preventive measures aimed at mitigating corruption risks and responding to any suspicions of such violations.

6.2. Prohibited Corrupt Practices

Under the Anti-Corruption Policy, the following are strictly prohibited:

- providing, offering, soliciting or receiving any undue benefit, including money, material assets, services or other advantages;

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- acting as an intermediary or otherwise facilitating corrupt acts, including bribery in any form;
- making any informal, concealed or unrecorded payments, including so-called kickbacks;
- using an official position to obtain personal benefit or benefit for third parties;
- taking any action intended to improperly influence decision-making.

Any attempt to engage in such actions shall be treated as a gross violation of SPANBOND's internal policies.

6.3. Gifts, Hospitality and Representation Expenses Policy

SPANBOND recognises that business practice may involve the giving or receiving of gifts or hospitality; however, such actions are permitted only under strict conditions.

Only gifts or hospitality that simultaneously meet the following criteria shall be permitted:

- they are exclusively symbolic or of insignificant material value;
- they do not create any obligation for the recipient;
- they cannot be perceived as influencing or potentially influencing decision-making;
- they comply with the principles of transparency and ethical conduct.

The acceptance or giving of gifts that may be interpreted as an attempt to influence a decision, obtain an undue advantage or secure a concealed benefit is strictly prohibited.

7. INTERACTION WITH BENEFICIARIES

7.1. Fundamental Safeguards and Principles of Interaction

In its activities, SPANBOND ensures unconditional respect for human rights and humanitarian principles when interacting with beneficiaries.

In particular, SPANBOND guarantees:

- respect for the dignity, rights and freedoms of every person, regardless of social status, sex, age, nationality, religious beliefs or other characteristics;
- equal, fair and non-discriminatory access to programmes, services and assistance provided by SPANBOND;
- observance of gender equality principles and prevention of all forms of gender discrimination;
- protection of beneficiaries' confidential information, including personal data, case histories and other sensitive information obtained in the course of SPANBOND's activities.

SPANBOND also ensures a safe environment for interaction, free from pressure, intimidation or any form of abuse.

7.2. Prohibited Actions and Unacceptable Conduct

All persons to whom this Code applies shall refrain from any action that may violate the rights or dignity of beneficiaries.

The following are strictly prohibited:

- any form of direct or indirect discrimination, including restricting access to services on the grounds of sex, age, race, ethnic origin, religion, disability, social status or other characteristics;
- exploitation of vulnerable persons or population groups, including the use of their circumstances to obtain any benefit;

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- extortion, coercion or the creation of conditions under which access to assistance or services depends on the provision of any services, rewards, benefits or reciprocal actions;
- any form of psychological pressure, abuse of trust or manipulative conduct towards beneficiaries.

Violation of these provisions shall be regarded as serious misconduct and may result in the termination of cooperation and other measures of responsibility established by internal procedures or applicable legislation.

8. PERSONAL DATA PROTECTION

8.1. General Provisions concerning Data Processing

SPANBOND shall process personal data and any other restricted information exclusively in accordance with the applicable legislation of Ukraine, SPANBOND's internal policies and the principles of confidentiality and data minimisation.

SPANBOND shall ensure that the collection, use, storage and transfer of personal data are carried out solely for defined and lawful purposes connected with its statutory activities.

8.2. Information Protection Measures

SPANBOND shall implement organisational, technical and procedural measures to ensure the proper protection of information, including:

- protecting personal data, official information and confidential information against unauthorised access, loss, alteration or disclosure;
- restricting access to information in accordance with official authority and the need-to-know principle;
- ensuring appropriate conditions for the storage of documents and electronic media, including secure systems, access controls and backups;
- using information solely to the extent necessary for the performance of official or project-related duties;
- ensuring regular compliance with internal information security procedures.

9. INTERACTION WITH DONORS AND PARTNERS

9.1. Principles of Accountability and Communication

SPANBOND ensures transparent, good-faith and responsible interaction with donors, partners and other stakeholders.

In particular, SPANBOND guarantees:

- the provision of accurate, complete and timely information concerning the implementation of projects and programmes and the use of resources;
- the transparent and properly substantiated use of financial and material resources in accordance with approved budgets and their intended purposes;
- open, professional and timely communication with donors and partners regarding the progress of activities, results achieved and potential challenges;
- compliance with the principles of accountability and the possibility of verifying information within the established audit and control procedures.

9.2. Prohibited Actions

In interactions with donors and partners, the following are strictly prohibited:

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- providing distorted, incomplete or knowingly inaccurate information concerning the organisation's activities, project implementation or the use of resources;
- concealing material risks, problems, incidents or violations that may affect the fulfilment of obligations to donors or partners;
- using funds or resources for purposes other than those specified in grant agreements, contracts or approved budgets;
- manipulating reporting data or artificially distorting such data in order to create a false impression of the results of activities;
- any actions that may undermine the trust of donors or partners or damage the reputation of the organisation as a whole.

10.1. CHANNELS FOR REPORTING VIOLATIONS

SPANBOND ensures the operation of accessible, secure and effective channels for reporting potential violations of this Code, internal policies or applicable legislation.

Such channels shall be organised in a manner that enables any person, regardless of their status or position, to report a violation freely and safely, including anonymously.

SPANBOND guarantees the timely registration of all reports and their consideration in accordance with established internal procedures.

10.2. Protection Guarantees for Reporting Persons (Whistleblowers)

SPANBOND ensures compliance with the principles governing the protection of persons who report potential violations in good faith.

In particular, the following are guaranteed:

- strict confidentiality of information concerning the reporting person, except in cases provided for by law;
- protection against any form of retaliation, discrimination, pressure, threats or adverse consequences arising from the submission of a report;
- objective, impartial and timely consideration of each report, with the involvement of authorised persons or appropriate internal control mechanisms;
- prohibition of any action intended to exert pressure on or punish a reporting person for making a report in good faith.

11. LIABILITY AND SANCTIONS

11.1. Types of Liability for Violations of the Code

A violation of the provisions of this Code constitutes serious internal misconduct and shall result in the application of appropriate response measures depending on the nature, severity and consequences of the violation.

Possible measures include:

- the application of disciplinary measures in accordance with the organisation's internal policies and applicable legislation;
- termination of employment or termination of any form of cooperation with the person who committed the violation;
- removal from the performance of particular functions, projects or powers;
- where there are indications of an offence, referral of the relevant materials to the competent law enforcement or supervisory authorities.

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SPANBOND reserves the right to apply a combination of response measures depending on the seriousness of the violation.

11.2. Principles for Decision-Making on Violations

All decisions concerning the establishment of a violation and the imposition of liability shall be based on:

- properly documented facts and evidence;
- the principles of objectivity, impartiality and fair consideration;
- internal procedures for investigating and addressing violations;
- the organisation's applicable policies, regulations and internal rules.

SPANBOND shall ensure that each case is considered individually, in accordance with the principles of proportionality and without prejudice.

12. IMPLEMENTATION AND TRAINING

12.1. Familiarisation with the Code

All persons to whom this Code applies shall be required to familiarise themselves with its provisions before commencing the performance of their functional duties or becoming involved in the organisation's activities. All employees who, as of the date of approval of this Code, are employed by or otherwise engaged under contractual arrangements with the Foundation shall familiarise themselves with its provisions as soon as practicable following its approval.

Familiarisation shall be confirmed in accordance with the procedure established by the organisation, including by signing the relevant document or providing electronic confirmation, and shall constitute acknowledgement of and agreement with the provisions of the Code and an obligation to comply with them.

12.2. Ensuring Implementation and Compliance

SPANBOND shall ensure the proper implementation of the provisions of this Code by:

- conducting regular educational activities, training sessions and briefings for employees, volunteers and other engaged persons;
- raising awareness of ethical standards, anti-corruption requirements and the organisation's policies;
- implementing internal mechanisms for monitoring compliance with the Code;
- monitoring the implementation of its provisions within the organisation's activities;
- promptly communicating amendments or updates to the Code.

SPANBOND reserves the right to apply response measures where non-compliance with the provisions of the Code is identified.

13. REVIEW OF THE CODE

13.1. This Code shall be reviewed at least once every two years or as necessary.

14. FINAL PROVISIONS

14.1. Entry into Force of the Code

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This Code shall enter into force upon its official approval by the authorised body or governing body of the organisation in accordance with the procedure established by its internal rules. From that moment, its provisions shall be binding upon all persons to whom it applies.

14.2. Mandatory Compliance

Compliance with this Code is a mandatory condition of cooperation with the organisation, including employment relations, volunteer activities, contractual arrangements and partnerships.

A violation or systematic failure to comply with the requirements of the Code may constitute grounds for the review, restriction or termination of cooperation in accordance with the organisation's internal policies and applicable legislation.