

# Annex C

## 108P.D – Code of Business Ethics and Conduct (COBEC) – Subawards

Every covered individual, as defined in IESC's Ethics Policy and Procedure, is required to read and acknowledge, through signing, this Code of Business Ethics and Conduct (COBEC). Covered individuals include volunteers and consultants providing services to IESC.

This COBEC is required by IESC's Ethics Policy and Procedure for subcontractors.

To maintain a principled work environment and business ethics, covered individuals must conduct themselves according to this COBEC. Specifically, **every covered individual must:**

**Maintain Ethical Practices** – IESC will reinforce the importance of ethics and integrity with the tone starting at the top of the organization.

### a. IESC prohibits:

- The intent and appearance of unethical or comprising practice in relationships, actions and communications;
- Treating others unfairly or disrespectfully in any situation or any environment;
- Unauthorized use of company proprietary information. Company proprietary information is operational, personnel, financial and technical, and any and all other information deemed by IESC management as integral to the success of the organization. Unauthorized use includes use of corporate assets and business relationships for personal gain; (***See Ethics Procedures for disclosure exceptions for protected whistleblower activity.***)
- Preferential treatment to any person or entity in a way that would be counter to IESC ethics policies and procedures or this COBEC;
- Engaging in outside work, accepting or giving gifts or honorariums (except as described in IESC Ethics Procedure).

### b. Immediate Disclosure: IESC requires immediate disclosure, and will instruct covered individuals in the event of:

- Involvement at any level in a business transaction or arrangement that is, or could create the appearance of, an actual or potential conflict between a covered individual's financial interests and those of IESC;
- Involvement in any level with an outside entity that presents, or could create the appearance of, an actual or potential organizational conflict with or for IESC.

### c. Comply with Applicable Laws: IESC has zero tolerance for failure to comply with laws, regulations and other rules. Covered individuals must:

- Adhere to all applicable laws, regulations, and other government or funding agency rules relating to IESC's activities in the United States (US) and any other country to which the covered individual is traveling through, or working in, on behalf of IESC

- Seek guidance from Human Resources or IESC senior management in the event of a discrepancy between US laws and those of another country
  - While in a foreign country, show respect for the country's conventions, customs and institutions, abide by applicable laws and regulations, and not interfere in internal political affairs
  - **Not** engage in behaviors that may be tolerated in a foreign country by local custom (e.g., fraud, bribery, kickbacks, corruption, diversion, misrepresentation, nepotism, conflicts of interest), but are at odds with IESC's COBEC and policies and procedures
  - **Not** engage in any form of trafficking, procuring commercial sex acts, child abuse, exploitation or pornography, or using forced labor
  - **Not** engage in violence or harassment, discrimination, or substance abuse
- d. **Report Ethical Violations:** In the course of working with or for IESC, covered individuals may become concerned about observed or suspected violations of IESC's policies, ethical standards, or legal and regulatory obligations. Covered individuals may also believe they have been asked to engage in an activity that is contrary to IESC policies, ethical standards or legal and regulatory obligations. When either occurs, the **covered individual must immediately bring the matter to the attention of IESC management and/or appropriate government officials.**
- e. **Protect Proprietary Information:** Covered individuals must keep proprietary documents protected and secure. Covered individuals must not disclose proprietary company information of IESC's to anyone without proper authorization.
- f. By signing below, the covered individual acknowledges that s/he:
- i. has read and fully understands the content of all of the above; and
  - ii. agrees to comply with their requirements and guidance.

Covered individuals are required to seek clarification or guidance from IESC management should they have doubts or concerns about any actions that might be non-compliant with the code of business ethics and conduct.