



EXPERTISE ADVISORS' CODE OF ETHICS, INTEGRITY AND CONFLICT OF INTEREST AVOIDANCE (CEICIA)

Mainstream objectives and targets

All staff as well as subcontractors and consultants are expected to adhere to Expertise Advisors' CEICIA. Expertise Advisors is committed to conducting business in compliance with all applicable international laws and specifically the OECD Anti-Bribery Act, rules, and regulations, and in accordance with the highest standards of business ethics. This Code alerts Expertise Advisors employees and managers to areas of ethical risk, and provide support and information to help them to deal with those issues. Expertise Advisors employees and managers can raise concerns, or allegations without fear of retaliation and contact their supervising Manager and the Board of Directors.

All employees and managers of Expertise Advisors, regardless of location, must sign an agreement stating that they agree with this Code. The Code cannot and does not anticipate every possible situation that could arise in the course of business; therefore, each employee and manager must use always good common sense in adhering to these standards.

Any Expertise Advisors employee who violates this Code, permits a subordinate to do so, or fails to promptly inform a supervisor of a known violation will be subject to disciplinary action (up to and including contract termination). Our actions must demonstrate that we honestly deal with personnel, colleagues, clients, collaborators, vendors, and beneficiaries. This ethical standard is key to the implementation of successful development projects, as well as demonstrating to clients that we can be trusted to do the right thing when managing their resources and to beneficiaries that we are reliable and trustworthy partners.

Our Mission and Values

Expertise Advisors' mission is to implement project aimed to helping people improve their lives. We target a world where populations become more prosperous, well governed, safer, healthier, and environmentally more sustainable. To achieve this objective, we must be a great place to work and we must be a successful business. We need to attract and retain extraordinary talent, and provide our team with professional opportunity, fair salary and benefits, and a healthy work-life balance. We also must perform as a business so that we can meet our obligations and invest in our future. The more successful we are as a business, the greater development impact we can have.

In everything we do, we have four transversal core values:

1. **Integrity:** We have an uncompromising commitment to ethical behavior. We play by the rules and do the right thing by all circumstances.
2. **Responsibility:** We are accountable to our clients, our colleagues, and the communities where we work. If we fall short, we own up, fix the problem at the earliest, and get it right the next time.

3. **Excellence:** We demand of ourselves the highest technical and professional standards. We celebrate innovation, learning, and service.
4. **Global Citizenship:** We are a global and rely on our diversity, respect of the various cultures in which we work, and treat everyone, everywhere with professionalism and dignity. We thrive on collaboration with our partners around the world, and share with them the hope that our work will leave the world a better place.

1. Integrity

At Expertise Advisors, we play by the rules and do the right thing. The following examples illustrate what integrity means at Expertise Advisors. Preventing Fraud is falsifying or withholding information for personal or financial gain. Examples could include:

- Falsified invoices, time sheets, payments, receipts, or data.
- False certifications or information on qualifications (CV of experts, references)
- Excessive purchases diverted for personal use.
- Etc.

Expertise Advisors' policies, procedures, and professional management of staff are designed to minimize vulnerability to fraud in financial transactions and in the procurement of goods and services. We are all responsible for assisting Expertise Advisors to prevent fraud by:

- Overseeing financial, procurement to ensure the accuracy, veracity and completeness of information;
- Ensuring administrative documentation in support of approvals is accurate and complete;
- Asking questions regarding documents, justifications, and performance, especially when one suspects inconsistencies or misuse of funds;
- Regularly assessing risks and revising policies and procedures as necessary; and
- Completing ethics training and brainstorming, regularly discussing ethical issues with direct reports, and sharing best practices and concerns to reinforce an organizational culture of ethical behavior and compliance.

1.1. Preventing Bribery and Corruption

You must avoid any activity that would breach the OECD Anti Bribery Act and Regulations, or international standards of best ethical practice. Expertise Advisors holds itself accountable across all projects and activities it conducts. Each of us is responsible for assisting Expertise Advisors to prevent bribery and corruption:

- **Bribery.** Do not directly, or indirectly, solicit, accept, offer, promise, or give a bribe or other improper payment, gift, favor, or hospitality to obtain or retain business, approvals, or other improper business advantage.
- **Facilitation Payments.** Do not make small payments to get approvals or actions on the part of government officials. Facilitation payments are always prohibited.
- **Kickbacks.** Never ask for or accept anything of value from vendors, suppliers, or contractors who do business with Expertise Advisors. You may accept gifts and hospitality of nominal value (a meal offered during the course of a business meeting below 25 Euros or a USB flash card with an organization's logo on it, for example).
- **Gratuities.** Never pay or provide gifts, favors, or hospitality to a government official after you receive a favorable action or decision.
- **Contributions.** Do not make contributions to candidates for public office or to political parties or other political organizations on behalf of Expertise Advisors.

- **Awareness.** Promote training and best practices that raise awareness among our business partners of the global fight against bribery and corruption.
- **Training.** Take regularly training to keep fully aware of the nature and indicators of bribery, facilitation payments, kickbacks, and gratuities.

1.2. Preventing Conflicts of Interest

We take pride in competing fairly and performing top-quality work with no conflicting roles or unfair advantages. Signs are important when anticipating and managing a conflict of interest. Your intuition or common sense is a useful guide in how to respond to possible bias or an unfair advantage. Act immediately so that quick action can be taken to limit any conflict or appearance of a conflict. You are responsible for assisting Expertise Advisors to prevent conflicts of interest based on unfair advantage by:

- Assuring that our professional judgments or technical assistance are not influenced by any economic interests that Expertise Advisors, its subcontractor, or employees may have. Examples of economic interest include having a direct family relationship with a company or the employee of a company that may benefit from our actions, owning or partially owning a firm or organization engaged with Expertise Advisors.
- Refraining from seeking out non-public, procurement-sensitive information, such as government budgets or terms of reference for a solicitation. If such information is inadvertently received, immediately restrict access to it and inform your supervising manager or Board of Directors.
- Avoiding the design or development of statements of work or terms of reference pertaining to solicitations for which we will be competing.

1.3. Promoting Fair Competition and Good Faith Dealings

In soliciting for equipment, supplies, and services, we promote fair competition to ensure that Expertise Advisors and its clients obtain the best value for money and are best positioned to achieve the smooth implementation of development projects. We treat vendors, subcontractors and consultants, consultants, and awardees fairly, in accordance with Expertise Advisors' values. Our policies and procedures are designed to quickly and fairly select those vendors, subcontractors and consultants, and other implementing partners most likely to succeed, considering price, quality, and ability to deliver. Effective management of solicitations—with clear prohibitions on kickbacks, bribes, or conflicts of interest—strengthens the relationship with our vendors and subcontractors and consultants. Such practice sets a standard for fair competition and good-faith dealings that is essential to effective contracting.

1.4. Making the Right Decision—and Documenting It

Ethics is the foundation of successful performance. While it may sometimes appear tempting to take short-cuts for the sake of expediency in the pursuit of project goals, this can be avoided with timely and proper project planning. If you are confronted with an urgent problem that appears to necessitate making an exception to an Expertise Advisors policy, immediately consult with your supervising manager or Board of Directors making sure to describe the issue, circumstances, and outcome of the decision.

1.5. Protecting Information and Data

You must be vigilant in protecting proprietary and confidential information obtained in the performance of Expertise Advisors' work. Any information which, if released, would have an adverse impact on an individual's privacy or a business/organization's competitiveness, or on client programs or their foreign relations, is considered proprietary or confidential and must be controlled and restricted. Examples of

proprietary or confidential information include non-public procurement sensitive information, financial reports, financial performance documents, financial plans, medical and personal information, and Expertise Advisors proposal details. You may not disclose any non-public information related to the client, implementing partners, or beneficiaries for any reason. If you need to send confidential information outside Expertise Advisors, senior management approval may be needed.

1.6. Handling Non-Public, Procurement Sensitive

You must be aware that receipt of non-public, procurement sensitive information from potential clients may also give the appearance of an unfair advantage, which may in turn jeopardize Expertise Advisors' eligibility to compete on solicitations. If you receive information on funding levels, program design documents, draft solicitations, or other procurement-sensitive information that is not publicly available, do not forward it within Expertise Advisors. Immediately contact your supervising manager to discuss next steps.

1.7. Cooperating with Audits and Investigations

Audits and investigations are an important oversight responsibility of Expertise Advisors and our clients. You are expected to cooperate with audit and investigation efforts and provide timely and reasonable access to personnel for interviews and documents for review. When contacted by an outside auditor or investigator, please notify your supervising manager or the Board of Directors. Note that requests for information by an outside auditor or investigator must be made in writing so that Expertise Advisors may always track the request and the disposition of the information.

2. Responsibility

2.1. Your duty to seek advice or to report When you encounter improper or questionable behavior or suspected violations of the CEICIA, you are expected to consult quickly with your supervising manager or the Board of Directors. Your concerns or allegations may be raised confidentially and anonymously without fear of retaliation. Timely notification permits Expertise Advisors to resolve issues expeditiously. Timeliness also permits Expertise Advisors to inform clients of possible malfeasance that may require their involvement. If you fail to report suspected ethical violations promptly, you may jeopardize Expertise Advisors' ability to quickly and appropriately respond to the issue.

2.2. Your Responsibility as an Employee. You should feel safe in reporting concerns and/or allegations, and confident that Expertise Advisors will respond appropriately. You can, and should, make decisions and take actions on issues when it falls within your authority to do so. When you see something, say something. You are also responsible for:

- Following Expertise Advisors' CEICIA;
- Participating to ethics training and participating in reviews and meetings to ensure that you are fully aware of the issues involved;
- Notifying your supervising manager or Board of Directors if you suspect fraud, conflict of interest, bribery, facilitation payments, kickbacks, gratuities, or other corrupt practices, or any violation of the CEICIA; and
- Seeking assistance or clarification to avoid unethical or illegal conduct prior to taking a questionable action.

2.3. Your Responsibility as a Manager. If you are a Expertise Advisors manager, you are responsible for ensuring that your direct and indirect reports understand and follow the CEICIA. You must establish and maintain a workplace culture in which employees feel comfortable doing what's right and uncomfortable doing wrong. Make yourself available for questions and elevate ethical issues or

allegations immediately to the proper level. Leaders must be ethical role models, demonstrating integrity, accountability, and respect for everyone, and regularly communicating Expertise Advisors' expectations for ethical conduct while professionally and personally supporting these expectations. Expertise Advisors employees must regularly hear that their leaders take ethical behavior and compliance seriously.

3. Excellence

3.1. Ensuring Quality. Expertise Advisors is committed to achieving the highest technical and professional standards. We ensure that services performed and products provided meet or exceed the quality specifications in contracts and other customer agreements by establishing and monitoring oversight systems, maintaining substantiating evidence, documenting authorizations and approvals, and conducting training and regular reviews of performance.

3.2. Managing Client and Subcontractors and consultants Relationships. Maintaining a constructive and collaborative business relationship with Expertise Advisors' both Clients and Subcontractors and consultants is essential to our success. You are expected to support this process by responsibly managing contractual, legal, policy, and professional matters, and meeting all ethical requirements. Our clients and subcontractors and consultants rely on us for appropriate solutions and responsible management of their resources. You should bring to the immediate attention of senior managers or Board of Directors any concerns raised by client representatives so that we can take control of the issue and respond appropriately.

4. Global Citizenship

4.1. Safe, Secure and Healthy Work Environment policy

The safety and security of our employees and our consultants in the field are our top priorities. Expertise Advisors will ensure that appropriate arrangements, processes, and procedures are in place to provide this secure workplace, taking into account the operating environment and level of risk involved in the performance of the work. You are expected to be on alert to your surroundings to avoid vulnerable situations especially during field missions for you and/or for the experts you manage. You must immediately report any threats or incidents in accordance with procedures established on the project. Expertise Advisors is also committed to providing a work environment free from illegal drugs, physical and psychological violence, threats of violence, and the influence of spirits. The illegal use, sale, purchase, transfer, or possession of any controlled substance while on Expertise Advisors premises or conducting Expertise Advisors business is strictly prohibited. We all have a duty to comply with health and safety rules. Any violations, accidents, or injuries should be promptly reported to the management.

4.2. Respect and No Harassment policy

Expertise Advisors' diversity is essential to its success as a global company. We treat others as we would like to be treated ourselves. We value each other's work and roles within the organization. This respect builds trusting relationships that promote teamwork and climate that is fair, supportive, and responsive. We recognize that our words and actions are crucial to maintaining this professional environment. As stated in Expertise Advisors', there is a strict No Harassment Policy, we are committed to maintaining a work environment where all employees feel respected, valued, and free of harassment.

4.3. Non-Retaliation and Whistleblower protection policy

The willingness of employees to report concerns is essential to the enforcement of the CEICIA. In fact, it is your duty to raise breaches of this Code to management's attention. Accordingly, anyone may

submit a responsible concern or complaint regarding ethics or compliance without fear of dismissal or retaliation of any kind. Expertise Advisors will not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any person in terms and conditions of employment based upon any lawful actions that person may take in making a good-faith report of ethics or compliance concerns. Supervisors are expected to listen to allegations in a respectful manner

4.4. Non-Discrimination and Equalities policy

Policy Expertise Advisors' success depends on its people and their diversity. We are an equal employment opportunity/affirmative action employer. We are committed to equal opportunity for all, in all aspects of our work. If you have any questions or concerns about possible ethnicity, religious, gender, age, marital/parental status or appearance discrimination or violations of the equalities policy, please contact your supervising manager.

4.5. Political and religious Activities prohibition

Expertise Advisors does not fund political or religious contributions, in cash or in kind, anywhere in the world. This prohibition includes support of political activity, political parties, religious activities or their representatives, political campaigns, and candidates or any of their affiliated organizations. You have the right to engage as an individual and make political or religious donations, as long as you do not represent that Expertise Advisors is making the contribution and provided there is no conflict of interest involved.

4.6. Using Information, Email, and Social Media Responsibly

Expertise Advisors uses global electronic communications and resources as routine part of business activities. Do not use electronic media to initiate, save, or send items that are hostile, harassing, offensive, threatening, or inappropriate; to initiate, save, or send chain letters or other widespread non-business distributions; or to initiate or participate in any malicious, unauthorized, or fraudulent use of company resources. Also, avoid soliciting for commercial, charitable, religious, or political causes and interfering with or disrupting network users, services, or equipment. Gaining unauthorized access to databases or information sources or damaging computer equipment, software, or data are grounds for termination.

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¹ The only change is related to the change of the company name