

Code of conduct

1. Introduction

Mama Cash is guided by our mission, vision and values. We seek to develop an organisational culture that reflects our transformative vision for every woman, girl, trans person and intersex person to have the power and resources to participate fully and equally in creating a peaceful, just and sustainable world.

In daily life and in our relationships and contacts with donors, partners, grantee-partners, suppliers and other stakeholders, Mama Cash employees and representatives (defined under 'scope /coverage') aim to give practical application to our values – as outlined in our Strategic Plan – and to act with the highest possible integrity. We embrace diversity, demonstrate openness and innovation, show preparedness to share risks and to collaborate towards shared goals. We practice continuous improvement of our work, informed by evaluation and learning. We communicate the outcomes of our work and demonstrate accountability, to each other and all those with whom we work. And we work with determination and commitment to create real change.

2. Purpose

This Code of Conduct outlines the expectations of employees and representatives of Mama Cash in fulfilling their responsibilities and giving life to our values. Mama Cash employees and representatives are expected to comply with this Code of Conduct, as well as with all applicable laws and regulations.

The Code of Conduct also includes several policies and procedures regarding the conduct of employees, volunteers, interns, and Supervisory Board members, namely:

1. Conflict of interest policy and procedure;
2. Undesirable behaviour policy and procedure;
3. Gifts, fraud and corruption policy.

These policies are detailed in the appendices. In case of misconduct within Mama Cash under the terms of these policies, employees, volunteers, interns, and Supervisory Board members are encouraged to report this as explained in the procedures. Next to that there is also the possibility to consult the 'trusted person' contracted by Mama Cash to provide confidential support (see p.10).

3. Scope / coverage

The Code of Conduct applies to all Mama Cash employees, including the Managing Board and those fulfilling structural positions remotely who may be contracted as consultants for administration purposes, as well as volunteers, interns and Supervisory Board members ('representatives').

Donors, partners, grantee-partners, suppliers and other stakeholders are invited and encouraged to use the complaints procedure if Mama Cash employees or representatives do not comply with our Code of Conduct.

4. Definitions

Arbo law – the colloquial term for the various laws that together form Dutch working conditions legislation.

Aggression and violence – are defined under Dutch ‘arbo law’, as “events in which an employee is harassed, threatened, or physically or mentally attacked under conditions that are directly related to the performance of labour.”

Bullying – under Dutch ‘arbo law’, covers “all forms of intimidating behaviour – of a structural character – of one or more employees (colleagues, executives) directed against an employee or a group of employees who cannot defend themselves against this behaviour.”

Where repeated or occurring as part of a pattern of behaviour, i.e. structural, the following are examples of behaviour which could be considered to be bullying (this list is not exhaustive):

- aggressive and intimidating conduct;
- abusive, insulting or offensive language or comments;
- belittling or humiliating comments;
- victimisation;
- spreading malicious rumours;
- practical jokes, initiation or hazing;
- exclusion from work-related events;
- withholding information that is vital for effective work performance;
- unreasonable work expectations including for example setting unreasonable timelines, constantly changing timelines, or setting tasks that are unreasonably below or beyond a person's skill level;
- denying access to information, supervision, consultation or resources to the detriment of the employee or representative.

Bullying does *not* include:

- Reasonable management action conducted in a reasonable manner, which includes for example (without limitation) setting reasonable performance goals, transferring an employee or representative for operational reasons, implementing organisational changes or restructuring and taking disciplinary action including suspension or termination of employment/engagement;
- Discrimination/Harassment which is not repeated or part of a pattern of behaviour (i.e. this is not bullying, but is discrimination and/or harassment – see below);
- Differences of opinion and disagreements in the workplace generally which is not repeated;
- Unreasonable behaviour that creates a risk to health and safety.

Confidential information – is any information that is understood to be private and not to be disclosed either at all or without mutual agreement. Confidential information may be marked as such or deemed confidential by its nature, e.g. it is information that is not available in the public domain.

Examples include, but are not limited to:

- Applications for funding;

- Expressions of Interest that are responses to Requests for Quotes;
- Job applications;
- Information on donors and donations (unless authorised);
- Personal information (see below).

Confidential information should be accessible only to those authorised to have access, and is protected throughout its lifecycle. All employees and representatives with access to confidential information are responsible for maintaining the integrity, confidentiality, and privacy of such information to protect any individual, group or organisation concerned. Confidential information regarding donors or donations must not be disclosed to unauthorised parties without the explicit consent of the donor.

Conflict of Interest - any situation in which an employee or representative has professional, personal or financial interests or obligations which may affect or may have an appearance of affecting this person's judgment and ability to perform their duties in line with the organisation's values, interests, and requirements for public accountability and fairness.

Examples include (but are not limited to):

- Engaging in other employment;
- Holding office or a financial or other interest in the affairs of a potential or actual supplier, donor or grantee-partner;
- Directing business to a supplier owned, managed or employing a friend or relative;
- Using Mama Cash information including knowledge of business opportunities for personal gain;
- Being involved in procurement processes involving, or in the recruitment or selection of, a friend or relative.

Discrimination - is unfair or unequal treatment which makes distinctions between individuals or groups so as to disadvantage some and advantage others, on the basis of one or more protected attributes (see below). Treatment could also be based on imputed characteristics (i.e., stereotypes), being a characteristic that is generally imputed to someone on the basis of their attribute. Dutch legislation prohibits discrimination on any ground whatsoever, and explicitly on the basis of:

- race;
- sex;
- hetero- or homosexual orientation;
- political opinion;
- religion;
- belief;
- disability or chronic illness;
- civil status;
- age;
- nationality;
- working hours (full time or part time);
- type of contract (temporary or permanent).

Various statutory provisions prohibit discrimination on one or more of the above-mentioned grounds. Besides Article 1 of the Constitution, these include:

- the Equal Treatment Act;
- the Equal Treatment of Disabled and Chronically Ill People Act;
- the Equal Treatment in Employment (Age Discrimination) Act;

- the Equal Treatment (Men and Women) Act.

In addition to this list, Mama Cash adds:

- caste;
- class;
- colour;
- ethnicity;
- gender identity and/or expression;
- migration status;
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- sex characteristics;
- sexual orientation.

Mama Cash further explains race and colour discrimination as follows:

- Race discrimination involves treating someone unfavourably because they are of a certain race, have certain characteristics associated with race (such as hair texture, skin colour, or certain facial features), or because of national origin. Colour discrimination involves treating someone unfavourably because of skin colour or complexion.
- Race/colour discrimination can involve treating someone unfavourably because the person is married to (or associated with) a person of a certain race or colour.
- An employment policy or practice that applies to everyone regardless of race or colour, can be discriminatory if it has a negative impact on the employment of people of a particular race or colour and is not job-related or necessary to the operation of business.

Discrimination can be Direct or Indirect.

Discrimination (Direct) – Occurs when a person is treated unfavourably because of a particular attribute or circumstance protected by the law, as compared to a person without the particular attribute or circumstance.

Discrimination (Indirect) – Occurs when a requirement, condition, policy or practice is imposed that appears to treat all workers equally, however unfairly disadvantages someone because of a personal attribute or circumstance, and is reasonable. That is, when a neutral behaviour (e.g. a policy or practice) results in discrimination based on one of the grounds mentioned above.

Gifts and Benefits - gifts and benefits include products, vouchers, discounts, etc., but exclude items that are generally regarded as souvenirs (e.g., pens, cups, keychains, USB sticks, books, stationery and other small, inexpensive office supplies). In this policy the term can also include corporate hospitality, such as meals, entertainment, travel and accommodation.

Harassment – is defined under Dutch law as “conduct which has the purpose or effect of violating another person’s dignity and creating an intimidating, hostile, degrading, humiliating or offensive environment for another.” It includes uninvited, unwelcome behaviour, which a reasonable person could anticipate would create intimidation,

humiliation or offence for other person(s) in those particular circumstances. Harassment may also constitute sexual harassment (see below).

Examples of harassment include, but are not limited to, uninvited and unwelcome physical contact; verbal comments; email contact; jokes; propositions; the display of offensive material; lewd gestures; ostracism by an individual or group; mockery through ridicule, name-calling or insulting or dismissive gestures; denigrating another person by means of rumour based on hearsay; not providing information critical to a person's ability to do their job; and other behaviour that creates an unpleasant work environment.

Employers are also under an obligation to ensure, so far as is reasonably practicable, the health and safety of employees, including an environment free of harassment.

Intellectual Property includes:

- Copyright;
- Design, patent, trademark rights (whether registered, unregistered or applied for);
- Trade, business, company or domain name;
- Know-how, inventions, processes, confidential information (whether in writing or recorded in any form); and
- Any other proprietary, license or personal rights arising from intellectual activity in the business, industrial, scientific or artistic fields. IP can be generated in many ways including as a result of drafting documents, research or development, training, education, information and project management.

Personal information - any information that can be used to personally identify an individual, such as name, address, telephone number, email address and profession or occupation. If the information Mama Cash collects personally identifies an individual, or an individual is reasonably identifiable from it, the information will be considered personal information.

Mama Cash shall maintain the confidentiality of personal information on employees and representatives, clients and others, unless the individuals waive this right, or disclosure is required by law.

Racial harassment can include racial slurs, offensive or derogatory remarks about a person's race or colour, or the display of racially-offensive symbols. Racial harassment is actionable when it is so frequent or severe that it creates a hostile or offensive work environment. Simple teasing, offhand comments, or isolated events can also be reported as forms of harassment.

Sexual Harassment - under Dutch law is "any form of verbal, non-verbal or physical behaviour with a sexual connotation that has the purpose or effect that the dignity of a person is affected, particularly when a threatening, hostile, abusive, humiliating or hurtful situation is created."

Examples include (but are not limited to):

- unwelcome physical touching;
- staring or leering;
- suggestive comments or jokes;
- unwanted requests to go out on dates;
- requests for sex;
- emailing pornography or rude jokes;
- sending sexually explicit texts;

- intrusive questions about one's private life or body;
- displaying posters, magazines or screen savers of a sexual nature.

Victimisation - Treating someone less favourably because they have made a complaint about Discrimination, Bullying or Harassment, they have taken action against Mama Cash under the relevant discrimination or bullying legislation, or have refused to do something because it would be Discrimination, Harassment or Victimisation.

Vilification - The making of statements verbally, electronically or pictorially which could incite hatred of others, be insulting, humiliating, offending or intimidating another person or group based on their protected attributes, e.g., their ethnicity, gender identity, sexual orientation or religious belief or activity.

5. Policy

Mama Cash's Supervisory Board, Managing Board, employees and representatives commit to the following:

5.1 We will uphold Mama Cash's values in all our actions, at all times, by:

- Embracing diversity in our organisation and among our partners.
- Being open to bold, innovative strategies; responsive to changing circumstances; ready to take advantage of strategic opportunities; and prepared to share the risks inherent in the work of resisting and transforming oppressive structures and systems.
- Demonstrating dedication to forging collaborative partnerships with donors, grantee-partners, and women's, girls', and trans and intersex people's human rights organisations in order to achieve shared goals.
- Being accountable, evaluating and communicating the outcomes of our grantmaking, and to sharing what we have learned about doing successful social justice philanthropy.
- Acting with determination to make real, lasting improvements in women's, girls', and trans and intersex people's lives and to inspire others to join us in this work and contribute to it financially.

5.2 We will be accountable to each other, and our stakeholders, by:

- Treating others, both within and beyond our workplace, equally, fairly and with respect, dignity, courtesy, consideration and compassion.
- Respecting and valuing personal and professional diversity and maintaining an environment that is free from any form of discrimination, harassment, bullying, vilification, victimisation and/or verbal or physical aggression and violence, and treatment that reinforces imputed characteristics (stereotypes) based on gender or other attributes.
- Being inclusive, sharing appropriate information and communicating openly and honestly with each other.
- Drawing attention to ways in which each other's behaviour is, or could be perceived to be, contrary to agreed appropriate conduct.

- Abiding by Mama Cash's **Undesirable Behaviour policy and procedure (see Appendix A)** and this Code of Conduct at all times, knowing that if we commit a breach we may be required to undergo training and/or counselling and/or disciplinary procedures which may include warnings and/or dismissal in serious cases.
- Reporting any breaches that we become aware of promptly to our supervisor or the relevant Team Director or the Executive Director.

5.3 We will be transparent in all our actions, by:

- Maintaining the independence of Mama Cash from governments, donors and other groups in determining our strategic priorities, policies and recommendations.
- Declaring any potential or apparent conflicts between our personal interests and our duty to act in the best interests of Mama Cash to either our supervisor or the Executive Director, and following their directions as to the most appropriate course of action.
- Abiding by the Mama Cash **Conflict of Interest policy and procedure (see Appendix B)** and **Gifts, Fraud and Corruption policy (see Appendix C)**.

5.4 We accept responsibility, by:

- Carrying out our roles and responsibilities to the best of our abilities and being accountable for our own performance.
- Informing ourselves of and abiding by relevant International and European laws and conventions, Dutch and local laws and applicable regulations and accepting that ignorance does not excuse us from this duty.
- Informing ourselves of and complying with Mama Cash's policies, procedures and guidelines, as varied from time to time, and undergoing any associated training that is required of us.
- Behaving in a professional manner at work or whenever we are representing Mama Cash including at external meetings, on work trips, at conferences and training courses, and at social events organised via the workplace, such as team retreats, staff borrels and the New Year's reception.
- Keeping reliable, accurate, complete, objective and timely records in respect of our own roles and Mama Cash's institutional, legal and management compliance and reporting obligations, according to agreements set. Such records could include emails, meeting notes or formal minutes, reports, etc. that document significant decisions, processes, or issues arising and how they've been resolved, as well as those required or reasonably expected by the work processes Mama Cash has put into place (e.g. processes for grant making decisions, Managing Board decisions).
- Maintaining the confidentiality of information relating to the business, property, affairs and operations of Mama Cash even after our roles at Mama Cash cease.
- Respecting the privacy and confidentiality of personal and sensitive information about individuals even after our roles at Mama Cash cease.
- Respecting the intellectual property (including copyright) of Mama Cash and of others and not using it otherwise than permitted.

- Using Mama Cash's assets and resources in a legal, safe, secure, professional, economical, competent, and socially and environmentally responsible manner and not for personal gain.
- Ensuring that we do not make unauthorised public comment including statements to the media about Mama Cash and its activities.
- Ensuring that any statements that we do make on behalf of Mama Cash are not defamatory, insulting, misleading, deceptive or likely to bring Mama Cash into disrepute.
- Ensuring that it is clear when we make personal statements in any medium and are known to be associated with Mama Cash, that we are expressing our own views and not speaking on behalf of Mama Cash.

5.5 We support health, safety and wellbeing, by:

- Working in a manner that protects and promotes our own and others' wellbeing and safety and adheres to Mama Cash's health and safety policies, procedures and protocols.
- Never using alcohol and other drugs in a way that imperils the health or wellbeing of anyone at Mama Cash or the communities we work with, undermines or negatively impacts its operations, or compromises productivity or morale in the workplace. Any employee or representative who feels they have developed an addiction to, dependence upon or problem with alcohol or drugs, legal or illegal, is strongly encouraged to seek assistance.

5.6 For further assistance

The Code of Conduct provides guidance for our decisions and actions but cannot address every ethical question or type of behaviour that we encounter at Mama Cash. In such circumstances it is incumbent on us to seek advice from our supervisor, Team Director or Executive Director, or Supervisory Board Co-Chairs in the case of Supervisory Board members, *before* making a decision or taking action.

It should also be noted that in addition to the principles and standards set out in the Code of Conduct, we all have more specific obligations that we must meet in accordance with our roles at Mama Cash and these are outlined in our terms and conditions of engagement.

APPENDIX A: Undesirable behaviour policy and procedure

Mama Cash aims to provide a safe environment to its staff (employees, volunteers and interns) and stakeholders and therefore does not accept harassment, bullying, aggression, intimidation, violence, or discrimination, regardless of whether this behaviour is aimed at colleagues, volunteers and interns or at donors, partners, grantee-partners, suppliers or other stakeholders.

Procedure

Grantee-partners or other stakeholders who experience undesirable behaviour from Mama Cash employees or representatives are invited to report this behaviour to the Team Director

of the employee or representative or to the Executive Director and submit a complaint. The complaints procedure can be found here. If grantee-partners or other stakeholders do not feel comfortable contacting the Team Director or Executive Director directly, they can submit their complaint via SeeHearSpeakUp (see also Whistle blower protection).

Mama Cash has an open door policy and so staff are encouraged to share their questions, concerns, suggestions or complaints with their supervisor and/or with the Senior Human Resources (HR) Officer. Mama Cash aims to take seriously any information it receives about undesirable behaviour by any of its employees or representatives by taking concrete action, in collaboration with the reporting staff member. As part of this, supervisors who receive any such information will notify the Senior HR Officer, and the Senior HR Officer will support reporting staff to discuss their concerns with their supervisors. The Senior HR Officer holds the role of Integrity Officer and is therefore informed of all reported incidents. The Senior HR Officer is responsible for annual reporting and analysis to OR and MT.

Mama Cash aims to support staff who experience undesirable behaviour from other staff to make clear that they do not appreciate the behaviour with the person(s) directly involved, when that is helpful to both the reporting staff member and to Mama Cash. If providing immediate feedback does not resolve the issue, or if the reporting staff member feels too unsafe to give direct feedback, or if either the reporting staff member, or Mama Cash feel that other action is needed, then the reporting staff member will be asked to express their concern orally or in writing to either their supervisor or to the Senior HR Officer. If the supervisor is involved, the reporting staff member can contact the Team Director. If the Team Director is involved, the reporting staff member can contact the Executive Director. If the Executive Director is involved, the reporting staff member can contact the liaison to the Supervisory Board. If a Supervisory Board member is involved, the reporting staff member can contact the liaison to the Supervisory Board. If the liaison to the Supervisory Board is involved, the reporting staff member can contact the Supervisory Board Co-Chairs. In all cases, the Senior HR Officer will be notified. If the complaint concerns the Senior HR Officer, the Director of Finance and Operations takes on all human resources functions required for the process, and the Executive Director is notified.

The person to whom the staff member reports the concern (supervisor, Team Director, Executive Director, or Supervisory Board liaison or Co-Chairs) will assess what the proper response should be. In making this assessment, the supervisor, Team Director, Executive Director, or Supervisory Board liaison or Co-Chairs will consider whether any undesirable behaviour is severe or pervasive enough to create a work environment that a person would consider intimidating, hostile or abusive. When assessing whether undesirable behaviour is severe or pervasive, consideration is given to the following factors:

- frequency;
- severity;
- whether the behaviour was physically threatening or humiliating;
- the effect on the employee's psychological well-being;
- whether the employee that is being reported on has more power than the reporting employee, within the organisation e.g. by having a more senior post.

This may be a facilitated conversation (with the consent of the one reporting) between reporting person and person reported on. If the response leads to a formal reprimand (or any other sanction) of the employee, volunteer, intern or Supervisory Board member concerned, the reporting staff member will be asked to put the complaint in writing. Other options available for sanctions are (inter alia) a mandatory training course (e.g. if the reported behaviour is related to any sort of addiction), mediation, suspension (e.g. to restore

a safe working environment for the complainant) or ultimately dismissal (in case of fraud; in other cases only after consultation of Mama Cash's labour lawyer and integrity advisor). Any sanction other than a facilitated conversation requires the advice of the Senior HR officer and the approval of the Executive Director and will be recorded in the employee's personnel file. The supervisor, Team Director, Executive Director, or Supervisory Board liaison or Co-Chairs may also decide not to take action, in which case the reporting staff person must be informed about the reasons. The reporting staff person may then escalate to the Team Director, Executive Director, or Supervisory Board liaison or Co-Chairs, in which case a written complaint will be required. When the complaint relates to the Executive Director, the reporting staff person may escalate to the liaison to the Supervisory Board. To ensure accountability and a consistent approach, the Executive Director and Senior HR Officer will always receive a copy in case of a written complaint and will hence forward be informed about the follow-up. If the complaint concerns either the Senior HR Officer or Executive Director, the Director of Finance and Operations will be substituted in for this role.

Once a year the Senior HR Officer will make an analysis of all reported cases of violation of the Code of Conduct and discuss the (anonymised) report with the Managing Board (MB). The Executive Director must immediately inform the Co-Chairs of the Supervisory Board if there is a serious reputational risk for Mama Cash. If the reported behaviour concerns any form of financial fraud, a member of the Audit & Risk Committee of the Supervisory Board will be informed immediately as well.

Trusted person

Employees from Mama Cash may also contact Mama Cash's trusted person for support related to undesirable behaviour:

- Jill van der Park (tel. +31(0)61075 9404 / j.van.der.park@gimd.nl)

The trusted person provides confidential emotional and practical support to persons confronted with harassment, bullying, violence or discrimination as well as advice to personnel who are confronted with complaints in this regard in the course of their work. If an employee agrees, the trusted person will inform the Executive Director (or Co-Chairs of the Supervisory Board in case the Executive Director is involved) that they have been contacted for support and for what reasons. The trusted person will anonymise the information provided to the Executive Director, to ensure confidentiality.

A crucial difference between a trusted person and the supervisor or Senior HR Officer is that the supervisor and Senior HR Officer cannot guarantee absolute confidentiality. They must take action, if they are informed of undesirable behaviour. A trusted person can guarantee absolute confidentiality, which guarantee may help the person confronted with harassment, bullying, violence or discrimination to feel more comfortable with sharing their case. Trusted persons do not intervene or mediate, they can only offer advice, and emotional and practical advice.

Whistle blower protection

Mama Cash aims to ensure that employees, volunteers, interns, donors, partners, grantee-partners, suppliers and other stakeholders feel free and safe to report an ethics violation, or a complaint of violation of the Code of Conduct, or suspected fraud, or suspected violation of any regulation governing the operations of Mama Cash, without having to fear for retaliation. To this end, Mama Cash has hired the services of SeeHearSpeakUp (<https://www.seehearspeakup.co.uk>). People can either call (free of toll) or file online a

report or complaint. Anonymity is guaranteed, unless the person filing the report agrees otherwise. Complaints and/or (call) reports are only accessible to the dedicated integrity officer(s) of Mama Cash plus the Director F&O and ED. If anonymity is requested by the complainant, they can only see what is reported, not who reported. Any retaliation against someone who has reported a violation in good faith will be considered a violation of the Code of Conduct. Notwithstanding this, any allegations by employees, volunteers or interns that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation.

Confidentiality

Reports or complaints about violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and/or to resolve the complaint. A facilitated conversation between the employees, volunteers or interns involved may be necessary. In case of a written complaint, the Executive Director and Senior HR Officer are always informed. If the complaint concerns either the Senior HR Officer or Executive Director, the Director of Finance and Operations will be substituted in for this role.

APPENDIX B: Conflict of interest policy and procedure

Policy

Mama Cash is a charitable foundation and its employees and representatives have a responsibility to serve the purpose of the foundation as defined by its Articles of Association (*Statuten*). Employees and representatives have a duty to conduct the affairs of the organisation in a manner consistent with these purposes and not to advance their personal interests.

The conflict of interest policy is intended to guide Mama Cash and its staff, including employees, volunteers, interns, and Supervisory Board members to identify, evaluate, and address any real, potential, or apparent conflicts of interest that might, in fact or in appearance, be inconsistent or at odds with the values and ethical standards of the organisation. This policy is part of Mama Cash's commitment to transparency and accountability in its actions and with its stakeholders.

The Supervisory Board specifically adopts the policy to ensure that Mama Cash can enjoy the benefits of a widely inclusive and committed Supervisory Board. The policy therefore seeks to ensure that conflicts of interest amongst Supervisory Board members is managed in a way that is transparent and accountable to all Mama Cash stakeholders, including staff, donors, grantee-partners and other partners, and adheres to the principles of good governance.

These principles include:

- Protecting the transparency and accountability of the Mama Cash Supervisory Board;
- Ensuring that the composition of the Supervisory Board remains widely inclusive, including of a wide range of organisations and persons;
- Consulting widely and duly considering the impact of any actions of the Supervisory Board on the staff, grantee-partners, donors and partners of Mama Cash; and,
- Protecting the integrity and reputation of Mama Cash, and any consortia, partnerships or agreements into which it enters, from the appearance, perception or possibility of a loss of accountability, reduced representativeness, and/or lack of financial probity of the Supervisory Board.

The organisation pays particular attention to possible conflicts of interest in the areas of recruitment and hiring of staff, volunteers, interns, and advisors; grantmaking; negotiation of partnerships; and procurement (of both goods and services, including consultants). As such, the organisation's procedures and protocols for recruitment and hiring, grantmaking, negotiating partnerships, and procurement also include specific attention to the avoidance of conflict of interest.

Mama Cash's conflict of interest policy covers situations and examples listed under 'Definitions: Conflict of Interest' above, and is expected to apply to the following relationships:

- A family member, including a spouse, parent, sibling, child, stepchild, grandparent, grandchild, great grandchild, in-law, or partner;
- A close friend or close former colleague;
- A member of the past leadership of Mama Cash (i.e. a founder, Supervisory or Managing Board member, or Executive Director);

- Secondary function relationships (e.g. when a staff member is a member of the Board of another organisation, or holds any other role in another organisation);
- An entity in which the covered person has a material financial interest.

Procedure

Every employee and representative is required to read and agree to the conflict of interest policy and procedures of Mama Cash by reviewing and signing the conflict of interest statement at least annually, as part of their annual appraisals in the case of staff and as part of Supervisory Board meetings in the case of Supervisory Board members.

All efforts should be taken by all employees and representatives, including the Executive Director and Supervisory Board members, to disclose any potential conflict of interest *before* the initial steps of any related transaction have taken place.

Before accepting invitations for membership on the boards or any other role of other organisations, it is required that employees discuss the invitation with their Team Director or with the Supervisory Board Co-Chairs in the case of the Executive Director. Supervisory Board members are requested to discuss relevant invitations with the Supervisory Board Co-Chairs. The Co-Chairs are requested to discuss relevant invitations with a member of the Audit & Risk Committee and the Executive Director.

Staff members have a duty to immediately disclose a potential conflict of interest to their Team Director, who will in turn report the disclosure to the Managing Board. The Managing Board decides whether a conflict of interest is involved, and if so, how it will be resolved. This may result in the staff member having to withdraw from any deliberations or decisions regarding the covered transaction. This is particularly related to serving on job interview or procurement panels and to making grant recommendations. Disclosure and decision are kept in the individual's personnel file.

Managing Board members have a duty to immediately disclose a potential conflict of interest to the rest of the Managing Board and the Co-Chairs of the Supervisory Board. The Co-Chairs determine whether a conflict of interest is involved, and if so, how it will be resolved. The Co-Chairs inform the Executive Director and Managing Board of their decision. Disclosure and decision are kept in the individual's personnel file.

If the Executive Director becomes aware of a potential conflict of interest for themselves, they have the duty to immediately disclose the existence and circumstances to the Managing Board and the Co-Chairs of the Supervisory Board. The Co-Chairs determine whether a conflict of interest is involved, and if so, how it will be resolved. The Co-Chairs inform the Executive Director and Managing Board of their decision. Disclosure and decision are kept in the individual's personnel file and.

Employees are expected to update their conflict of interest statement upon any relevant change, and review the statement with their supervisor during the annual appraisal process. The statement will be kept in the individual's personnel file and managed by the Senior Human Resources Officer. The Supervisory Board will be informed by the Executive Director at least once a year about all occurring conflicts of interest.

If a Supervisory Board member becomes aware of a potential conflict of interest for themselves, they have the duty to immediately disclose the existence and circumstances to the Co-Chairs of the Supervisory Board and to the Executive Director. The Supervisory Board Co-Chairs, in consultation with the Executive Director, determines whether a conflict of

interest is involved, and if so, how it will be resolved. The Co-Chairs inform the Supervisory Board member and the Executive Director of the decision. If a Co-Chair becomes aware of a potential conflict of interest for themselves, they have the duty to immediately disclose the existence and circumstances to the other Co-Chair, a member of the Audit & Risk Committee and the Executive Director. The unaffected Co-Chair and the Audit & Risk Committee member, in consultation with the Executive Director, determines whether a conflict of interest is involved, and if so, how it will be resolved. The Co-Chair and Audit & Risk Committee member inform the Co-Chair declaring the potential conflict and the Executive Director of the decision. Disclosure and decision are kept by the Supervisory Board Secretary and signed for approval by the Co-Chairs of the Supervisory Board and the Executive Director.

Supervisory Board members are expected to update their conflict of interest statement upon any relevant change and review the statement annually as part of a Supervisory Board meeting. The statement will be kept by the Supervisory Board Secretary, signed for approval by the Co-Chairs of the Supervisory Board and the Executive Director. The Supervisory Board will be informed by the Co-Chairs at least once a year about all occurring conflicts of interest.

APPENDIX C: Gifts, fraud and corruption policy

Mama Cash has zero tolerance for any form of fraud or corruption. An employee, volunteer or intern (staff), or any Supervisory Board member who engages in such illegal actions shall be subject to immediate dismissal. An employee who has caused loss to Mama Cash shall be held liable for reimbursing the cost of the loss. If the loss is caused to a grantee-partner, Mama Cash shall assist in holding the employee liable for reimbursing the cost of the loss to the grantee-partner.

As a basic principle, Mama Cash does not condone the payment of bribes.

Mama Cash staff and Supervisory Board members are not permitted to demand direct or indirect gifts, remunerations, or commissions from persons with whom a staff or Supervisory Board member only comes into contact by virtue of the staff or Supervisory Board member's position at Mama Cash.

Mama Cash staff and Supervisory Board members are not permitted to accept for themselves direct or indirect gifts, remunerations, or commissions from persons with whom a staff or Supervisory Board member only comes into contact by virtue of the staff or Supervisory Board member's position at Mama Cash of a value of 50 Euro or more. When of lower value, Mama Cash staff and Supervisory Board members should exercise sound judgement in accepting gifts (including corporate hospitality), and any gifts made are to be accepted on behalf of Mama Cash and handed in as communal property for distribution (e.g., at the New Year's reception). This concerns especially gifts that may (appear to) obligate the recipient.