IISD Code of Conduct

Purpose

As a registered charity dedicated to promoting human development and environmental sustainability, IISD is entrusted with funds from numerous governments, United Nations agencies, foundations, other non-profits, and the private sector for our work in over 70 countries. IISD’s success over the years is due in part to our reputation for honesty, integrity, respect, and excellence in the conduct of our activities.

In your capacity as a representative of IISD, it is important that you understand the standards that IISD upholds as we serve our stakeholders. Carrying out the functions of your position with the highest level of integrity and independence in accordance with this Code contributes to and ensures IISD’s quality of performance and reputation.

Responsibilities

This Code of Conduct applies to all IISD Board Directors, employees, volunteers, associates, and consultants (“Representatives”).

IISD’s Representatives are required to uphold the reputation of IISD by ensuring their professional and personal conduct is demonstrably consistent with our values:

We treat all people with respect and dignity and challenge any form of harassment, discrimination, intimidation, exploitation, or abuse.

We believe that it is always unacceptable for a child or young person to experience abuse of any kind and recognize our responsibility to safeguard the welfare of all children and young people with whom we come into contact through the course of our work.

- We carry out our commitments to provide value to donors with transparency, honesty, and integrity in all business and professional relationships by:
- Never offering or accepting bribes, favours, or kickbacks to secure a business or professional transaction.
• Not giving or accepting substantial gifts or gratuities, except where gifts are recognized as a custom of the trade, are of insignificant value, and could in no way cause IISD to be embarrassed, obligated, or incur liability.

• Protecting IISD’s assets from fraud and theft and ensuring records are accurate, timely, and complete.

• Safeguarding IISD’s proprietary and confidential information, as well as proprietary information entrusted to IISD by funders, suppliers, and collaborators.

• Ensuring we avoid or remove and immediately disclose any conflict of interest or any situation that could reasonably be perceived as a conflict of interest.

Definitions

A child/young person is defined as a person under the age of 18.

Abuse includes physical or mental violence, neglect or negligent treatment, maltreatment and sexual abuse.

Conflict of Interest: IISD’s Code of Conduct also includes guidance for how you can avoid any conflict of interest. A conflict of interest is a financial or other interest, whether direct or indirect, that may affect or might reasonably be thought by others to affect an individual’s judgement or conduct in matters involving IISD. This may include, but is not limited to:

• Placing yourself in a situation where a private or personal interest prevents you from being objective in your actions or decisions.

• Undertaking outside employment, business transactions, or other private arrangements for personal profit that are in conflict with the performance of your duties.

• Seeking or receiving personal or private gain (financial or otherwise) by granting preferential treatment to any persons while performing your duties.

• Seeking or accepting personal or private gain (financial or otherwise) from the use of information acquired during the course of your duties that is based upon confidential or non-public information.
Implementation and Monitoring

The President and CEO is responsible for the implementation and monitoring of this Code of Conduct.

All volunteers, associates, and consultants are required to sign an acknowledgment form to demonstrate that the Code of Conduct has been read and understood upon engagement.

All new employees are required to sign an acknowledgment form to demonstrate that the Code of Conduct has been read and understood and assert that they are unaware of any conflicts of interest upon engagement.

All existing employees are required to sign an acknowledgment form to demonstrate that the Code of Conduct has been read and understood and assert that they are unaware of any conflicts of interest every two years, starting in 2019.

Employees regularly serve on external boards, which IISD encourages Senior Management Committee members will seek written approval from the President and CEO of IISD before engaging in any advisory or Board services (volunteer/paid) with a firm or corporation engaged in business of a similar nature or in competition with IISD. Additionally, Senior Management Committee members will disclose on an annual basis all volunteer or paid board positions held in organizations that are in IISD’s field of business. These annual disclosures will be made by April 30.

In the case of uncertainty related to a conflict of interest, employees are responsible for raising the potential conflict with their supervisor or the Director, Talent and Culture to agree upon a course of action.

In situations where persons affected prefer to place an anonymous report in confidence, they are encouraged to use the Ethics hotline, EthicsPoint, hosted by a third-party hotline provider, NavEx Global.

The affected person may use any of the following methods to submit a report:

1. Select the “Make a Report” link on the EthicsPoint web page. The web page is hosted on a third-party server and therefore is completely confidential.
2. Dial toll-free, within the United States, Canada and Switzerland:

   **Toll-free Hotline Number:**
   - Canada & US: 1-(844) 955-1643
   - Switzerland: From an outside line, dial 0-800-890011 then at the prompt dial (844) 955-1643

3. Use the [NavEx mobile app](#).

All *IISD Board Directors* will be required to sign an acknowledgment form to demonstrate that the Code of Conduct has been read and understood and that they are unaware of any conflicts of interest at the start of each term of service.

If a Board Director flags a potential conflict, a committee of the Board will review the possible conflict and recommend a course of action. The Board committee will be comprised of the Chair of the Nominating and Governance Committee, the CEO, and the Chair of the Board. If the possible conflict of interest involves one of these committee members, the International or Canadian Vice Chair will serve in their place.

Approved By:

Richard Florizone
President and CEO
IISD
<table>
<thead>
<tr>
<th>Revision #</th>
<th>What was changed</th>
<th>Why was it changed</th>
<th>Date/Approved By</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Toll free number was removed, and Jane McDonald was replaced by Richard Florizone.</td>
<td>Richard Florizone is the new President and CE of IISD.</td>
<td>July 21, 2020</td>
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<td></td>
<td>Human Resource Manager was replaced by Director, Talent and Culture as point of</td>
<td>The Human Resource Manager position has been eliminated and succeeded by Director, Talent and Culture.</td>
<td>July 21, 2020</td>
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<tr>
<td></td>
<td>contact.</td>
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<td>2</td>
<td>The reporting process related to the Ethics hotline was added.</td>
<td>IISD collaborated with NavEx Global and introduced a third-party ethics hotline to report anonymously. This ethics hotline is available for internal and external stakeholders.</td>
<td>June 30, 2021</td>
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<td></td>
<td>The process for Senior Management Committee members to take on board responsibilities (paid/unpaid outside of IISD, has been added.</td>
<td>There was no process in place for SMC members to take on or disclose Board roles outside of IISD. There is an approval process in place for staff to take on additional work outside of their jobs at IISD.</td>
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