

PROJECT ORBIS IRELAND LTD
CODE OF CONDUCT AND ETHICS

1. *Your Obligations*

This Code of Conduct and Ethics (this “Code”) is designed to promote **honest, ethical and lawful conduct** by all employees, volunteers, officers and directors of Project Orbis Ireland CLG. and affiliates (collectively, the “Organisation”). This Code is intended to help you understand the Organisation’s standards of ethical business practices and to stimulate awareness of ethical and legal issues that you may encounter in carrying out your responsibilities to the Organisation. In addition, independent contractors, consultants and agents who represent the Organisation are expected to apply the same high standards while working on Organisation business.

The actions of every Board Member affect the **reputation and integrity** of the Organisation. Therefore, it is essential that you take the time to review this Code and develop a working knowledge of its provisions. You are required to complete a certificate attesting to compliance with the Code upon becoming an employee, volunteer, officer or director and, thereafter, on an annual basis.

At all times, **you are expected to:**

- **Avoid conflicts** between personal and professional interests where possible;
- **Comply with the Organisation’s Conflict of Interest Policy including disclosing any conflict** to the Chairman or a Board Member of Orbis Ireland, who will then report to the Orbis Ireland Treasurer, and otherwise **pursue the ethical handling of conflicts** (whether actual or apparent) when conflicts or the appearance of conflicts are unavoidable;
- **Provide accurate and complete information** in the course of fulfilling your obligations and communicate information in a timely manner;
- **Provide full, fair, accurate, timely, and understandable disclosure** in reports required to be filed by the Organisation with regulators and in other public communications made by the Organisation;
- **Comply with all applicable laws, regulations and Organisation policies;**
- **Seek guidance** where necessary from the Chairman or Board Member; and
- **Be accountable personally** for adherence to this Code.

WHO DO I CONTACT FOR GUIDANCE OR TO REPORT CONCERNS?

If you believe a situation may involve or lead to a violation of this Code, you have an affirmative duty to seek guidance and report such concerns.

- **Seek guidance** from a responsible supervisor (for example, Orbis Ireland Development Director, Orbis International Human Resource Department or an Orbis Ireland or International Director) or other appropriate internal authority.¹
- **Report audit and accounting concerns** to the Governance, Finance & Audit Committee.

Governance, Finance & Audit Committee:

Trevor Lydon (Chairman)
John Crowe
Orla Kearney
Andrew Lowe
Lorcan Tiernan
Kath Backhouse

It is the Organisation's policy to encourage the communication of bona fide concerns relating to the lawful and ethical conduct of business, and audit and accounting procedures or related matters. It is also the policy of the Organisation to protect those who communicate bona fide concerns from any retaliation for such reporting.

Confidential mechanisms for reporting concerns are available and are described in this Code.

This Code is part of a broader set of Organisation policies and compliance procedures described in greater detail in the Organisation's employee manuals and Memorandum and Articles of Association. This Code is not intended to supersede or materially alter specific Organisation policies and procedures already in place and applicable to employees as set forth in the Organisation's employee manuals and distributed Memorandum of Association and communicated to Organisation employees.

No Organisation policy can provide definitive answers to all questions. It is difficult to anticipate every decision or action that you may face or consider. **Whenever there is doubt about the right ethical or legal choice to make, or questions regarding any of the standards discussed or policies referenced in this Code, you should fully disclose the circumstances, seek guidance about the right thing to do, and keep asking until guidance is obtained.**

Those who violate the standards in this Code will be subject to disciplinary action. Failure to follow this Code, as well as to comply with national and any applicable

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foreign laws, and the Organisation's policies and procedures may result in termination of employment or termination of board service.

2. *Compliance with Laws, Rules & Regulations*

The Organisation requires you to comply with all applicable laws, rules and regulations. Violation of laws and regulations may subject you, as well as the Organisation, to civil and/or criminal penalties. To assure compliance with applicable laws and regulations, the Organisation has established various policies and procedures, including those relating to: Code of Conduct and Ethics Policy, Conflict of Interest Policy, Confidentiality Policy and Data Protection. You have an obligation to comply with these policies and procedures and to promptly alert a responsible supervisor or other appropriate internal authority of any deviation from them.

Legal compliance is not always intuitive. To comply with the law, you must learn enough about the national, state and local laws that affect your work at the Organisation to spot potential issues and to obtain proper guidance on the right way to proceed. When there is any doubt as to the lawfulness of any proposed activity, you should seek advice from the Organisation's Development Director.

Certain legal obligations and policies that are particularly important are summarised below. Further information on any of these matters may be obtained from the Organisation's Development Director.

3. *Conflicts of Interest*

The Organisation expects you to exercise good judgment and the highest ethical standards in your activities on behalf of the Organisation as well as in your private activities outside the Organisation. Particular care should be taken to ensure that no detriment to the interests of the Organisation (or appearance of such detriment) may result from a conflict between those interests and any personal or business interests which you may have. In particular, you have an obligation to avoid any activity, agreement, business investment or interest or other situation that might in fact or in appearance cause you to place your own interests, or those of another, above your obligation to the Organisation. Care should be taken about the appearance of a conflict since such appearance might impair confidence in, or the reputation of, the Organisation even if there is no actual conflict and no wrongdoing.

While it is not possible to describe or anticipate all the circumstances that might involve a conflict of interest, a conflict of interest may arise whenever you take action or have interests that may make it difficult to perform your work objectively or effectively or when you or an "affiliated party" receive improper personal benefits as a result of your position or relationship with respect to the Organisation. For example, a conflict may arise if you have a financial or personal interest in a contract or transaction to which the Organisation is a party. In addition, receipt by you or a member of your immediate family of an improper personal benefit as a result of your position with the Organisation may be deemed a conflict of interest.

"Affiliated party" means a member of the family (including spouses (and their siblings), lineal ancestors and descendants, spouses of lineal descendants, siblings (and their spouses and children) and domestic partners) of any person covered by this Policy. It also includes any companies or other legal entities (such as partnerships) in which you or an Affiliated Party has an interest.

In all instances where the appearance of a conflict exists, you must disclose the nature of the conflict to the Chairman or a Board Member, who will then report to the Treasurer. Where there is a real or perceived conflict of interest involving a director of the Organisation, the matter should be referred

to the Chairman of the Board, who will then report to the Treasurer. The Organisation's Conflict Policy prohibits conflicts of interest, except as provided in the Conflict Policy.

4. *Community, Political, Charitable and Other Outside Activities*

The Organisation generally encourages participation in community activities outside the Organisation. However, employees should avoid any outside personal interest or activity (whether or not for profit) that will interfere with their duties to the Organisation. As a guideline, such activities should not encroach on time or attention employees should be devoting to Organisation business, adversely affect the quality of their work, compete with the Organisation's business, imply Organisational sponsorship or support without express approval by the Organisation, and/or adversely affect the reputation of the Organisation.

No employee shall publicly utilise any affiliation of the Organisation in connection with the promotion of partisan politics, religious matters, or positions on any issue not in conformity with the official position of the Organisation.

5. *Protection and Proper Use of the Organisation's Assets*

You have a personal responsibility to protect the assets of the Organisation from misuse or misappropriation. The assets include tangible assets, such as products, equipment and facilities, as well as intangible assets, such as intellectual property and business information (including any non-public information learned as an employee, volunteer, officer or director of the Organisation).

5.1 *Theft/Misuse of Assets*

The Organisation's assets may only be used for business purposes and such other purposes as are approved by the Organisation. You must not take, make use of, or knowingly misappropriate the assets of the Organisation, for personal use, for use by another, or for an improper or illegal purpose. You are not permitted to remove, dispose of, or destroy anything of value belonging to the Organisation without the Organisation's express prior written consent, including both physical items and electronic information.

5.2 *Confidential Information/Privacy*

You must not use or disclose any confidential information to any person or entity outside the Organisation, either during or after service with the Organisation, except with written authorisation of the Organisation or as may be required by law or regulation. You may not use confidential information for your own personal benefit or the benefit of persons or entities outside the Organisation.

Confidential information is all non-public information learned as an employee, volunteer, officer or director of the Organisation. It includes, but is not limited to:

- Non-public information relating to the Organisation's operations, including financial information, donor lists, mailing lists and any information relating to fundraising (including fundraising efforts, plans, ideas and proposals), minutes, reports and materials of the Board of Directors and its committees, and other documents identified as confidential;

- Non-public information about discussions and deliberations, relating to business issues and decisions, between and among employees, volunteers, officers and directors; and
- Non-public information about fellow employees or any other individuals about whom the Organisation may hold information from time to time.

For further information, please review the Confidentiality Policy of the Organisation.

5.3 Network Use, Integrity & Security

The Organisation reserves the right to monitor or review any and all data and information contained on any employee's or officer's computer or other electronic device issued by the Organisation. In addition, the Organisation reserves the right to monitor or review an employee's or officer's use of the Internet, Organisation Intranet and Organisation e-mail or any other electronic communications without prior notice.

Access to Organisation systems will be revoked and disciplinary action may be taken in the event that such systems are used to commit illegal acts, or to violate the nondiscrimination, harassment, pornography, solicitation or proprietary information terms of this Code, or any other terms of this Code.

In order to maintain systems integrity and protect the Organisation's network, no employee or officer should divulge any passwords used to access any Organisation computer or database.

Any suspected breach of the Organisation's network security systems should be reported to a responsible supervisor or appropriate internal authority immediately.

All employees and officers should refrain from using or distributing software that may damage or disrupt the Organisation's work environment by transmitting a virus or conflicting with Organisation systems.

No employee or officer should engage in the unauthorised use, copying, distribution or alteration of computer software whether obtained from outside sources or developed internally. All software, including "shareware," contains terms of use that must be adhered to.

6. Illegal Payments

No illegal payments of any kind are to be made to any local, or national Government officials of Ireland, or to government officials of any other country, territory or municipality at any time or under any circumstances. Moreover, no funds or other assets of the Organisation are to be paid, directly or indirectly, to government officials or persons acting on their behalf or to representatives of other businesses for the purpose of influencing decisions or actions with respect to the Organisation's activities. Kickbacks to or from any person are prohibited.

Any question as to whether a gift or payment would be considered improper under the Organisation's guidelines or national or foreign laws must be discussed with the Governance, Finance & Audit Committee.

Under no circumstance is it acceptable for you to offer, give, solicit or receive any form of bribe, kickback, payoff, or inducement.

You may not use agents, consultants, independent contractors or other representatives to do indirectly what you could not do directly under this Code or applicable law, rules and regulations.

7. *Gift Acceptance*

Your ability to exercise good judgment and the highest ethical standards may be compromised or appear to be compromised by the solicitation or acceptance any gift, entertainment, other item of value or favour (other than gifts of nominal value). Accordingly, you may not accept any gift, entertainment, other item of value or favour with a value in excess of One Hundred Euro without the prior written consent of the Development Director of the Organisation. The foregoing prohibition shall not apply: (i) when you are engaged in business entertainment and the sponsor or host is present at the event or (ii) any gift or item of value received in connection with a personal event that you are hosting such as a wedding, birthday, or other comparable personal celebration.

8. *Maintaining a Safe, Healthy and Affirmative Workplace*

The Organisation is an equal opportunity employer and bases its recruitment, employment, development and promotion decisions solely on a person's ability and potential in relation to the needs of the job, and complies with local, state and federal employment laws. The Organisation makes reasonable job-related accommodations for any qualified employee or officer with a disability when notified by the employee that he/she needs an accommodation.

The Organisation is committed to a workplace that is free from sexual, racial, or other unlawful harassment, and from threats or acts of violence or physical intimidation. Abusive, harassing or other offensive conduct is unacceptable, whether verbal, physical or visual. If you believe that you have been harassed or threatened with or subjected to physical violence in or related to the workplace, you should report the incident to an appropriate supervisor or the Chairman of the Board, who will arrange for it to be investigated. All efforts will be made to handle the investigation confidentially.

The Organisation will not tolerate the possession, use or distribution of pornographic, racist, sexist or otherwise offensive materials on the Organisation's property, or the use of the Organisation's personal computers or other equipment to obtain or view such materials. All employees and officers must promptly contact an appropriate supervisor or the Chairman of the Board about the existence of offensive materials, especially child pornography, on the Organisation's systems or premises so that appropriate action may be taken, including notifying the proper authorities if necessary.

The Organisation is committed to providing a drug-free work environment. The illegal possession, distribution, or use of any controlled substances on the Organisation's premises or at Organisation functions is strictly prohibited. Similarly, reporting to work under the influence of any illegal drug or alcohol and the abuse of alcohol or medications in the workplace is not in the Organisation's best interest and violates this Code.

All accidents, injuries, or concerns about unsafe equipment, practices, conditions or other potential hazards should be immediately reported to an appropriate supervisor.

9. Accounting Practices, Books & Records and Record Retention

Honest and accurate recording and reporting of information is critical to our ability to make responsible business decisions. You have a strict obligation to provide accurate information in the records of the Organisation.

You are expected to support the Organisation's efforts in fully and fairly disclosing the financial condition of the Organisation in compliance with applicable accounting principles, laws, rules and regulations and making full, fair, accurate timely and understandable disclosure in our reports filed with regulatory agencies and other communications. Our financial statements and the books and records on which they are based must accurately reflect all transactions and conform to all legal and accounting requirements and our system of internal controls.

All employees, volunteers, officers and directors – and, in particular, the Development Director and the Treasurer – have a responsibility to ensure that the Organisation's accounting records do not contain any false or misleading entries.

We do not tolerate any misclassification of transactions as to accounts, departments or accounting periods and, in particular:

- All accounting records, as well as reports produced from those records, are to be kept and presented in accordance with the laws of each applicable jurisdiction and are to comply with generally accepted accounting principles;
- All records are to fairly and accurately reflect the transactions or occurrences to which they relate;
- All records are to fairly and accurately reflect in reasonable detail the Organisation's assets, liabilities, revenues and expenses;
- No accounting records are to contain any false or misleading entries;
- All transactions are to be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period; and
- The Organisation's system of internal accounting controls, including compensation controls, is required to be followed at all times.

Always record data in a timely and accurate manner. This protects the Organisation's resources and meets the expectations of the people who rely on the accuracy of the Organisation's records to perform their jobs. Falsifying business records is a serious offense, which may result in criminal prosecution, civil action and/or disciplinary action up to and including termination of employment. If you are authorised to make expenditures or enter into transactions on behalf of the Organisation, you must ensure that the applicable records comply with the Organisation's accounting and purchasing policies and that all transactions are recorded properly.

Consistent with the reporting and recordkeeping commitments discussed above, you should accurately and truthfully complete all records used to determine compensation or expense

reimbursement. This includes, among other items, reporting of hours worked (including overtime) and reimbursable expenses (including travel and meals).

Compliance with the Organisation's Records Retention and Document Destruction Policy is mandatory. Destroying or altering a document with the intent to impair the document's integrity or availability for use in any potential official proceeding is a crime. *Destruction of records may only take place in compliance with the Organisation's Records Retention and Document Destruction Policy procedures.* Documents relevant to any pending, threatened, or anticipated litigation, investigation, or audit shall not be destroyed for any reason. If you believe that Organisation records are being improperly altered or destroyed, you should report it to a responsible supervisor or the appropriate internal authority.

10. *Raising Questions and Concerns*

Each employee, volunteer, officer and director is responsible for promptly reporting to the Organisation any circumstances that such person believes in good faith may constitute a violation of this Code, or any other Organisation policy, or applicable law, regulations and rules. If you are in a situation that you believe may involve or lead to a violation of this Code, you have an affirmative duty to disclose to, and seek guidance from a responsible supervisor or other appropriate internal authority. *See "Who Do I Contact for Guidance or to Report Concerns?" above.*

You are strongly encouraged to report any complaint regarding accounting, internal accounting controls or auditing matters (including confidential complaints) to the Organisation's Governance, Finance & Audit Committee – see "Who Do I Contact?" above.

It is the Organisation's policy to encourage the communication of bona fide concerns relating to the lawful and ethical conduct of business, and audit and accounting procedures or related matters. It is also the policy of the Organisation to protect those who communicate bona fide concerns from any retaliation for such reporting. No retribution against any individual who reports violations of this Code in good faith will be permitted. Confidential mechanisms for reporting concerns are available and are described in this Code. Every effort will be made to investigate confidential reports within the confines of the limits on information or disclosure such reports entail. While self-reporting a violation will not excuse the violation itself, the extent and promptness of such reporting will be considered in determining any appropriate sanction, including dismissal. The Organisation will investigate any matter which is reported and will take any appropriate corrective action.

11. *Violations of this Code*

Allegations of Code violations will be reviewed and investigated by the Organisation's legal counsel or, in appropriate circumstances by the Organisation's Governance, Finance & Audit Committee.

Those who violate the standards in this Code will be subject to disciplinary action. Failure to follow this Code, or to comply with federal, state, local and any applicable foreign laws, and the Organisation's policies and procedures may result in, among other actions, suspension of work duties, diminution of responsibilities or demotion, and termination of employment or termination of board service.

CERTIFICATE OF COMPLIANCE

I _____ hereby certify that I have read, understand and am in compliance with the terms of the foregoing “Code of Conduct and Ethics”.

Date: _____

Signature: _____

Title: _____

If you have any questions, please contact:

- Diane Weatherup, Development Director, Orbis Ireland***
- Maurice Cox, Chairman, Orbis Ireland***
- Trevor Lydon, Treasurer, Orbis Ireland***