



**IFDC Code of Business Ethics and
Conduct**

No: 1.01

**Original Date: August 1, 2020
Modified: July 24, 2026**

Responsible: Compliance

Table of Contents

Modification History.....	1
1 Introduction.....	1
2 Modifications to this Policy	1
3 Code of Conduct	5
3.1 Compliance Requirements.....	5
3.2 Document Retention Requirements	5
3.3 Jobs, Duties, and Authority.....	6
3.4 Actions Prohibited by the Code of Business Ethics and Conduct	6
3.4.1 Personal Use	6
3.4.2 Financial Advantage.....	6
3.4.3 IFDC Affiliation	6
3.4.4 Confidentiality.....	7
3.4.5 Improper Influence	7
3.4.6 Any Form of Bribery or Corruption	7
3.4.7 Conflict of Interest.....	7
3.4.8 Harassment	8
3.4.9 Sexual Harassment	8
3.4.10 Discrimination Related to Diversity, Equity, and Inclusion	8
3.4.11 All Forms of Human Trafficking, Forced Labor, and Child Labor	8
3.4.12 Retaliation	9
3.4.13 Activities Contrary to the Best Interest of IFDC or Its Official (Diplomatic) Status In-Country	9
3.5 Gifts, Entertainment, and Favors	9
3.6 Segregation of Duties.....	9
3.7 Drugs and Alcohol	9
3.8 Safety, Security, and Risk Management.....	9
3.9 Whistleblower Protection.....	10
3.9.1 Purpose	10
3.9.2 Protection.....	10
3.9.3 Incident Reporting.....	10
3.10 Use of Technology and Social Media.....	12
3.11 Environmental Concerns.....	12
3.12 Annual Compliance with this Code	13
Appendix A: Consent When an Employee Joins IFDC.....	14
Appendix B: IFDC Mandatory Annual Compliance Certification	15

IFDC Code of Business Ethics and Conduct

Modification History

Date	Version #	Comments on additions, if any
August 1, 2020	Initial Version	
June 7, 2021	Version 1	
September 24, 2025	Version 2	DGIS-related modifications
July 24, 2026	Version 3	EU standard definitions, cost classifications, traceability

1 Introduction

The International Fertilizer Development Center (IFDC) is a nonprofit public international organization (PIO) composed of committed and experienced people with unique assets and infrastructure renowned in the industry. IFDC addresses critical issues such as improvement of international food security, alleviation of global hunger and poverty, environmental protection, and promotion of economic development and self-sufficiency. Collaborative partnerships combine innovative research and development with training and education in support of agricultural sustainability.

IFDC's Board of Directors, executive leadership, managers, employees, consultants, and implementing partners share responsibility for maintaining a culture of integrity, accountability, transparency, and ethical conduct. Leadership is expected to model ethical behavior and promote compliance through active oversight and enforcement. This code establishes the minimum ethical and compliance standards expected across all IFDC operations. Where this code references requirements derived from a specific donor, regulatory framework, or international standards, such provisions shall apply where required under the applicable funding agreement or legal framework, unless IFDC has expressly adopted them as organization-wide requirements.

IFDC foundational principles and values inform all decisions – from setting research priorities to assessing business opportunities and measuring our effectiveness. IFDC prohibits fraud, corruption, bribery, retaliation, harassment, and other forms of misconduct for all forms of employees, service providers, or implementing partners.

2 Modifications to this Policy

This policy has been updated to strengthen alignment with international donors, regulatory, governance, and compliance expectations, including applicable European Union (EU) grant management standards. Definitions have been added to clarify focus areas, including eligibility of costs that are free from any type of conflict of interest that could result in financial gain on behalf of staff, consultants, suppliers, and implementing partners.

All IFDC staff must review the following table. Training will be provided to understand the requirements related to the following changes in the way IFDC documents actual performance prior to reporting results to donors.

The summaries below provide an overview of the principal ethical and compliance enhancements introduced in this version of the code.

Key Ethical and Compliance Requirements	Summary of Additions
Fraud prevention	IFDC has adopted fraud prevention measures in accordance with EU grant management standards.
Anti-money laundering	IFDC staff and consultants are prohibited from utilizing cash except in extreme cases or for lesser amounts. IFDC will never allow staff or consultants to deposit cash in return for a check or wire transfer.
Transaction monitoring	IFDC maintains internal financial monitoring controls designed to detect irregular, fraudulent, or noncompliant transactions in accordance with applicable donor and regulatory requirements as well as unusual suppliers and newly registered suppliers that did not pass the vetting process.
Vendor post-facto reviews	All awards (contracts, purchase orders) will be reviewed on a recurring basis to ensure that the supplier evaluation process was fair and provided “value for money,” i.e., the best technically qualified, lowest priced supplier received the award.
Ethical approvals	All IFDC staff must fill out a conflict-of-interest form prior to serving on a vetting committee. If a conflict is disclosed, the staff member must immediately recuse themselves from the vetting process.
Control conduct standards	IFDC has an established set of rules and guidelines, i.e., policies, procedures, and protocols combined with internal controls such as bank reconciliations, evidence of performance prior to paying suppliers, etc., that must be followed by all staff to ensure responsible and lawful business conduct. Our standards are essential for maintaining the integrity and legitimacy of each program to ensure we are operating within the boundaries of the law and our own strict ethical practices. Compliance with all IFDC and donor contractual requirements is required.
Ethical award conduct	All IFDC staff and consultants are expected to demonstrate a commitment to ethical standards, social responsibility, and integrity. Daily behavior must include actions such as honesty, fairness, transparency, and the responsible treatment of all stakeholders.
Conflict-free procurement	IFDC has adopted the following internal controls to ensure that all final awards are free from actual, perceived, or undisclosed conflicts of interest: 1. Supply Chain Transparency: IFDC does not invite suppliers that do not disclose their ownership based on the Know Your Client (KYC) principle. 2. Whistleblower Hotline: All allegations of wrongdoing are investigated by an independent Compliance Director that has direct access to the President and CEO and Audit and Risk Committee Chair. 3. Regulatory Framework: IFDC follows all local laws and regulations related to anti-bribery, anti-corruption, and ethical business standards.
Grant decisions	IFDC has adopted a strict process related to the award of grants to suppliers and end users. Segregation of duties that includes a preparer, a reviewer, and an approver has been put in place to ensure that all grants are awarded to program participants based on merit, not nepotism or other prohibited selection criteria. The award of grants must result in tangible results that are free from actual, perceived, or undisclosed conflicts of interest. In no event will any personal gain by any IFDC staff, contractor, or supplier be tolerated.

Key Ethical and Compliance Requirements	Summary of Additions
Partner conduct standards and compliance undertakings	Each of IFDC's partners is expected to maintain compliance standards that meet all donor, regulatory, and legal requirements. IFDC's partners and suppliers must obtain and be ready to demonstrate that annual conflict of interest affidavits have been obtained from their staff. Project staff must ensure that all partner-related costs meet the eligibility requirement of IFDC's donors prior to billing.
Ethical reporting	IFDC's Compliance and Internal Audit departments must follow all donor ethical violations reporting, which includes the timing of the disclosure of the incident that can be reported via IFDC's EthicsPoint whistleblower platform, email, phone call, or verbally. Evidence related to alleged misconduct must be preserved promptly. Donor notification and investigation requirements will be followed where applicable.
Certification integrity	Supplier certifications and references must be verified during the vetting process in accordance with IFDC's vendor vetting and KYC requirements.
Compliance declarations	IFDC has adopted an annual Conflict of Interest Declaration reporting process that includes all staff and consultants. All vetting committee members are required to sign the conflict of interest form prior to participating on a bid committee to ensure that any actual, potential, or perceived conflict of interest has been disclosed and appropriately managed. Suppliers and implementing partners shall complete a Conflict of Interest Declaration as part of the contracting process and shall promptly disclose any actual, potential, or perceived conflict of interest that arises during contract implementation.
Policy modification roadmap Use one donor for aligned definitions for fraud, bribery prevention, ineligible cost, reporting duty, and escalation. GREBI contract: EU Regulations selected	Fraud: Encompasses any deliberate act to deceive or unlawfully gain from the EU budget or resources, depriving legitimate beneficiaries of funding. It includes both criminal acts, such as embezzlement or corruption, and civil wrongs, where intentional misrepresentation or concealment of facts leads to monetary loss Bribery: The EU defines bribery as a serious crime that includes both active and passive forms of corruption. The EU Anti-Corruption Directive harmonizes definitions and penalties for bribery offenses, which now include trading in influence and illicit enrichment. Key points include: 1. Active bribery involves offering or promising an undue advantage to a public official. 2. Passive bribery occurs when a public official demands or gets an undue advantage. This comprehensive approach seeks to enhance transparency and accountability in both public and private sectors.
Costs: Categorization based on EU conflict of interest obligations and grant management regulations	All IFDC staff, consultants, and suppliers/implementing partners must ensure that project-related costs are traceable. Project-related and/or overhead costs must not result in employee benefit of any kind, i.e., perceived or real. IFDC has adopted the following cost categorization and documentation requirements that must be followed. Breach of this requirement can result in discipline up to and including dismissal. General Eligibility Conditions According to the EU's Annotated Grant Agreement, for costs to be eligible, they must meet several eligibility conditions. These conditions include: • Incurred: Costs must have been actually incurred by the beneficiary and during the duration of the action. This excludes any costs estimated or budgeted in advance. • Verifiable and identifiable: All costs must be verifiable and identifiable, directly reconcilable with the beneficiary's accounts, and supported by adequate documentation. • Necessary for implementation: Costs must be directly connected to the action and necessary for its implementation, as described in the project documents.

Key Ethical and Compliance Requirements	Summary of Additions
	• Compliance with applicable laws: Costs must comply with relevant national laws, including those related to taxes, labor, and social security. Direct and Indirect Cost Categories Direct Costs Direct costs are those that can be directly attributed to the project's action, such as salaries of staff directly involved, travel, and subcontracting. These costs must be clearly linked to the project's activities. Indirect Costs Indirect costs are those that cannot be assigned to a specific project activity but are necessary for the general operation. The EU allows these costs to be covered by a flat rate applied to eligible direct costs, simplifying the necessary documentation and calculation. Grants Based on Unit Costs and Lump Sums EU grants may also employ costing methods based on units, where costs are calculated by multiplying the actual units used (such as hours worked or the number of tests performed) by a predefined unit rate. If this method is selected by one of IFDC's donors, traceability of actual costs is still required.
Ineligible costs	Ineligible costs are expenses that cannot be reimbursed under EU grants. Including them in financial reporting may result in corrections or penalties. Common examples are: 1. Interest owed or financial charges. 2. Losses or gains from currency exchange. 3. Costs not linked to the project (general business expenses). 4. Expenditures already covered by other EU grants. 5. Unjustified or inflated invoices. 6. Value-added tax (VAT), when recoverable from other sources, etc.
Reporting duty	IFDC has adopted the following reporting protocols in line with donor regulations. 1. GDPR breach: Notification of a personal data breach to the supervisory authority: Under Article 33 of the General Data Protection Regulation (GDPR), organizations must notify the supervisory authority competent for their authority within 72 hours of becoming aware of a personal data breach. 2. Reporting of fraud and irregularities: The EU fraud reporting requirements for grants involve several key steps and considerations: a. Reporting obligation: All recipients of EU funds, including European Citizen Action Service (ECAS) and its grantees, are required to report suspected fraud cases to the European Commission. b. Submission process: Anyone who witnesses or suspects irregularities or fraud must submit a whistleblower complaint via the EthicsPoint platform or by email to compliance@ifdc.org. c. Review procedure: Reports will be reviewed for evidence of fraud or irregularities, and relevant documentation will be requested from the parties concerned. d. Consequences of fraud: All IFDC employees, contractors, and suppliers/ implementing partners committing fraud can face consequences such as grant reduction, payment suspension, or termination.
Escalation	IFDC staff must be ready to respond to all audits conducted by donor (EU) auditors, including OLAF (the European Anti-Fraud Office), which can investigate fraud against the EU budget and corruption to protect the monetary interests of the EU.

IFDC has traditionally demanded and received the highest ethical performance from its employees, representatives, and third parties implementing activities for IFDC. IFDC

expects them to discharge their functions solely in the interest of IFDC while always conducting themselves in a manner befitting their status as international civil servants or representatives. IFDC is committed to enabling events and activities in which everyone can participate in an inclusive, respectful, and safe environment. IFDC events are guided by the highest ethical and professional standards, and all participants are expected to behave with integrity and respect toward all participants attending or involved with any IFDC event.

To maintain the high standard of conduct expected and deserved by our donors, industry clients, and the international community, IFDC operates under the Code of Business Ethics and Conduct outlined below.

3 Code of Conduct

The Code of Business Ethics and Conduct applies to all employees, representatives, and third parties implementing activities for IFDC and concerns all IFDC activities and events, which shall include office work, meetings, conferences and symposia, assemblies, receptions, scientific and technical events, expert meetings, workshops, field schools, exhibits, side events, and any other forum organized, hosted, or sponsored in whole or part by IFDC wherever it takes place and any event or gathering that takes place on IFDC premises whether or not IFDC is organizing, hosting, or sponsoring. All entities responsible for organizing an IFDC event commit to implementing this Code of Business Ethics and Conduct.

All employees, representatives, and third parties implementing activities for IFDC are required to sign the Code of Business Ethics and Conduct form certifying that, in delivering IFDC services and in all other IFDC activities, they will meet the following standards of conduct. Implementation of this code is a shared responsibility. Management promotes compliance within their respective functions. Compliance administers the ethics and compliance program and coordinates investigations. Human Resources manages employment-related matters and disciplinary actions. Internal Audit provides independent assurance. The President and CEO exercises executive oversight with IFDC policies.

3.1 Compliance Requirements

All employees, representatives, and third parties implementing work or activities on behalf of IFDC are required to comply with applicable laws and regulations of the host countries in which IFDC conducts business or operates, as well as with IFDC policies and all applicable laws and regulations governing IFDC's operations.

3.2 Document Retention Requirements

All records supporting financial, procurement, programmatic, and compliance activities must be retained in accordance with donor, regulatory, and IFDC retention requirements.

3.3 Jobs, Duties, and Authority

All employees must fulfill their duties with integrity toward colleagues, donors, customers, partners, stakeholders, and the community. Supervisors and managers are also responsible for promoting a respectful workplace, ensuring fair and consistent treatment of employees, and supporting compliance with IFDC's employment policies and standard of conduct. IFDC expects them to delegate duties to their team members with consideration for their competencies and workload. Likewise, IFDC expects team members to follow (project) team leaders' instructions and complete their duties with skill and in a timely manner. IFDC encourages mentoring throughout the entire organization.

3.4 Actions Prohibited by the Code of Business Ethics and Conduct

IFDC maintains a risk-based internal control framework designed to support:

- Segregation of duties.
- Approval authority controls.
- Financial traceability.
- Procurement integrity.
- Documentation retention.
- Fraud prevention.
- Audit readiness.
- Donor compliance.

No employee, representative, or third party implementing work or activities on behalf of IFDC shall engage in the following actions.

3.4.1 Personal Use

Authorize the use of or use the name, brand, emblem, endorsement, services, or property of IFDC, except in conformance with IFDC policy, for the financial or non-financial benefit or advantage of himself/herself or any other person.

3.4.2 Financial Advantage

Accept or seek on behalf of himself/herself, or any other person, any financial advantage or gain offered because of the employee's or representative's affiliation with IFDC.

3.4.3 IFDC Affiliation

Use his/her IFDC affiliation in connection with the promotion of partisan politics, religious matters, or positions on any issue not in conformity with IFDC's official position.

3.4.4 Confidentiality

Communicate to any person outside of IFDC or use private or personal advantage for any information known to him/her by reason of official position that has not been made public. These obligations shall not cease upon separation from or the completion of an assignment with IFDC. Internal Audit, Compliance, and management treat all information received as confidential. Any employee who suspects dishonest or fraudulent activity will immediately report the observation on EthicsPoint and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect IFDC from potential civil liability.

3.4.5 Improper Influence

Seek or accept instructions from any government or from any other authority external to IFDC in performance of his/her duties, unless specifically required or allowed by contract.

3.4.6 Any Form of Bribery or Corruption

Participate in (commercial) bribery, including accepting, offering, promising, authorizing, or providing anything of value to any customer, government official, private sector client, business partner, vendor, or other third party in performance of his/her duties to induce or reward the improper performance of an activity connected with IFDC or its activities or events.

3.4.7 Conflict of Interest

Hold any continuous or recurring outside occupation or employment that conflicts, or may reasonably be perceived to conflict, with IFDC employment or assignment without prior review by Human Resources and Compliance. Matters presenting significant or unresolved conflicts shall be escalated to the President and CEO or the appropriate approving authority in accordance with IFDC policy. No employee or representative may be actively associated with the management of or hold financial interest in any business concern if it is possible for him/her to benefit from such association by reason of his/her position with IFDC. An employee or representative who has occasion to deal in an official capacity with any matter involving a business concern in which he/she holds a financial interest **must** disclose the nature and extent of that interest to Human Resources and Compliance for assessment. Where appropriate, the matter shall be escalated to the President and CEO for decision (e.g., receiving financial or other compensation for serving on the board of an

organization). The mere holding of shares in a company does not constitute a financial interest within the meaning of this rule.

3.4.8 Harassment

Participate in any behavior that is directed at another person and has the effect of offending, humiliating, or intimidating that person, and the person engaging in the behavior knows or ought to know it would offend, humiliate, or intimidate that other person. Harassment in any form because of gender, gender expression, gender identity, race, religion or belief, nationality, ethnic or social origin, age, sexual orientation, marital status, disability, language, or any other reason is prohibited at IFDC offices, activities, and events.

3.4.9 Sexual Harassment

Participate in any form of sexual harassment. Sexual harassment is a specific type of prohibited conduct. Sexual harassment includes, but is not limited to, any unwelcome conduct of a sexual nature that might be expected or be perceived to cause offense, humiliation, or intimidation. Sexual harassment may involve any conduct of a verbal, nonverbal, or physical nature, including written and electronic communications, and may occur between people of the same or different genders.

3.4.10 Discrimination Related to Diversity, Equity, and Inclusion

Participate in discriminatory activities that preclude diversity, equity, or inclusion. IFDC recognizes and values the contribution of people with diverse backgrounds in capabilities, experience, and perspectives. Diversity encompasses gender, age, experience, education, ethnicity, religious, sexual orientation, and cultural backgrounds as well as other dimensions, such as lifestyle and family responsibilities. All employees have a responsibility to always treat others with dignity and respect. All employees and IFDC's implementing partners/vendors are expected to exhibit conduct that reflects inclusion during work, at work functions on or off the work site, and at all other IFDC-sponsored and -participative events.

3.4.11 All Forms of Human Trafficking, Forced Labor, and Child Labor

Participate in any form of human trafficking, forced labor, or child labor. IFDC prohibits any of its employees, associates, agents, contractors/vendors, subcontractors, or suppliers (or their employees) from engaging in or supporting the use of slavery, indentured servitude, forced labor, involuntary or coerced labor, child labor, human trafficking, sex trafficking.

3.4.12 Retaliation

Retaliate against individuals who report concerns in good faith. Such activity is strictly prohibited and may result in disciplinary action up to and including termination. Good faith reporting shall be protected regardless of whether allegations are substantiated. Retaliation includes any adverse employment action taken against an individual for raising a concern, reporting suspected misconduct, or participating in an investigation in good faith, including dismissal, demotion, intimidation, discrimination, or any other form of unfair treatment.

3.4.13 Activities Contrary to the Best Interest of IFDC or Its Official (Diplomatic) Status In-Country

Operate or act in any manner that is contrary to the best interest of IFDC.

3.5 Gifts, Entertainment, and Favors

Employees and representatives shall not accept or give entertainment, gifts, personal favors, or preferential treatment that could in any way influence, or appear to influence, business decisions in favor of any person or organization with whom or with which IFDC has, or is likely to have, business dealings. This does not include reasonable business courtesies, such as food, refreshments, or gifts of nominal value (valued at not more than \$100) that are exchanged in the ordinary course of business and are permitted under the IFDC's Human Resources Manual and local legal requirements.

3.6 Segregation of Duties

No single individual may control all stages of a financial, procurement, grant, or payment transaction. Appropriate segregation of duties must be maintained across initiation, review, approval, payment, reconciliation, and oversight functions.

3.7 Drugs and Alcohol

IFDC is committed to the health and safety of its employees and representatives. IFDC considers the influence of drugs and alcohol in the workplace or at IFDC-sanctioned events to be detrimental to its employees and to its continued growth and future success. Employees or representatives who use non-prescribed controlled substances or alcoholic beverages on the job or report or return to work under the influence of drugs or alcohol in violation of this code may be subject to disciplinary action, up to and including termination of employment or engagement, in accordance with applicable law and IFDC policies and procedures, unless an exception is made by IFDC management, in which case consumption must be limited so it does not impact the participant's behavior.

3.8 Safety, Security, and Risk Management

IFDC will always seek to operate in ways to achieve the desired aims of an activity with the least amount of risk involved. Staff members and covered third parties should operate safely and securely. Using (digital) technology, relocating activities

to less risk-prone locations, or postponing an activity for a brief period, some activities can still be effective without the associated risks of, for instance, an in-person visit. Safety and security situations faced by IFDC staff members causing minor harm or narrowly avoiding harm while performing duty at post or on mission, which may involve IFDC assets, must be reported. Any (near miss) incidents are handled by the related IFDC staff and the in-country staff members responsible for security. Reporting should follow the process outlined below.

3.9 Whistleblower Protection

3.9.1 Purpose

IFDC employees and representatives are expected to maintain a professional demeanor in the office and conduct themselves with the highest degree of ethical standards. Any employee, representative, or client who has credible evidence of misappropriation, fraud, waste, abuse, harassment, sexual harassment, IFDC policy violations, illegal or unethical conduct, unsafe conduct, or any other misconduct by the organization or its employees or representatives is encouraged to report the matter.

3.9.2 Protection

There will be no recourse or retaliatory action taken against the individual(s) making the report unless the report is determined to be based upon false allegations that are purposefully made to defame the character of the accused. Reports may be filed anonymously or with disclosure of identity, and in all instances, every effort will be made to protect the identity of the individual(s) submitting the report.

3.9.3 Incident Reporting

IFDC employees have several communication channels that can be utilized to report cases that require investigations, i.e., alternative channels recommended during an external review.

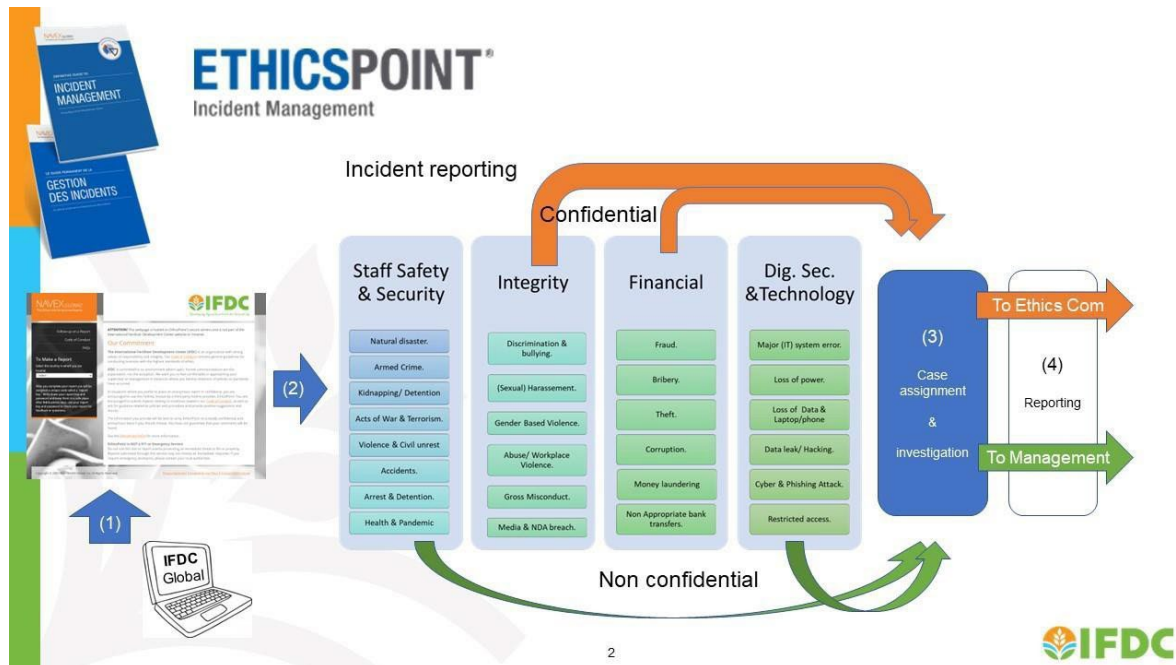
Employees and representatives are encouraged to report through one of the following primary channels:

1. Their immediate supervisor or manager, where appropriate.
2. Human Resources.
3. Compliance.
4. The EthicsPoint whistleblowing platform, including anonymous reporting where permitted by law.

Compliance is responsible for assessing and coordinating investigations into allegations of fraud, corruption, misconduct, and other integrity-related matters. Human Resources is responsible for employee due process, disciplinary actions, and other employment-related actions arising from investigation findings. Management is responsible for implementing approved corrective actions within

their areas of responsibility. Internal Audit may provide independent assurance or advisory support where appropriate but does not perform management or disciplinary actions.

Pictorial depiction of the EthicsPoint Platform



How to access the EthicsPoint platform:

Direct link: <http://ifdc.ethicspoint.com/>

Follow the prompts to open a new case.

or:

Meet with your Human Resources representative and verbally file the case. A form will be utilized to upload the information into the system for review.

All incidents may be filed through EthicsPoint as soon as possible after the incident occurs. IFDC identifies two groups of incident reporting:

- (1) Non-confidential – related to staff safety and security and digital cybersecurity and technology.
- (2) Confidential – whistleblower report on integrity and financial misconduct.

Staff may want to report incidents and concerns anonymously through the link given above or call the number specific to their location that is provided on the EthicsPoint website. EthicsPoint is available 24 hours per day/365 days per year and is toll-free. It is available to all employees and

non-employees. Concerns can be reported CONFIDENTIALLY and, if so chosen, ANONYMOUSLY, as it concerns potential breaches of this Code of Business Ethics and Conduct or of other company policies (available on IFDC Global). It is a secure means of reporting provided by an independent company.

When an incident/case is logged or reported, the reporter will be informed within 5 business days that the case was received and that an investigation will take place by the appropriate party listed below:

- **For a financial matter:** Internal Audit.
- **For a human resources matter:** Compliance, Human Resources and Chairperson of the Board of Directors (when a senior staff member is involved).
- **For all other integrity matters:** Compliance, Internal Audit, and Board of Directors (when a senior staff member is involved).
- **For a safety and security matter:** Global Security and relevant Country Security Coordinator or (co)Chair of the Committee for Safety, Security, and Crisis when it concerns a calamity.
- **For a cybersecurity matter:** Global IT.
- **For an allegation related to senior management:** Only the Chair of the Board of Directors and the Chair of the Audit and Risk Committee will be contacted.

The reporter could be contacted anonymously to provide more information and will also be informed when the case is closed, via the EthicsPoint system.

3.10 Use of Technology and Social Media

During working hours, employees are only permitted to use technology such as cellphones, social media, or the internet for personal use while on break. When posting company-related content on social media, an employee must express he/she is posting on behalf of himself/herself and not the company. The opinions expressed should be respectful of the company. Employees are encouraged to raise workplace concerns through IFDC's internal reporting channels, including their manager, Human Resources, Compliance, or EthicsPoint, before discussing such matters publicly, where appropriate. Nothing in this code is intended to restrict any rights employees may have under applicable law to report concerns to competent authorities.

3.11 Environmental Concerns

IFDC is committed to maintaining a safe work environment by eliminating significant recognized hazards in the workplace and conducting business in an environmentally sound and responsible manner based on customer needs and local

requirements. Employees, representatives, and third parties implementing activities for IFDC are required to comply with all applicable health, safety, common sense, environmental laws and regulations, and all related corporate policies to reduce the ecological footprint and foster a safe work environment.

3.12 Annual Compliance with this Code

IFDC takes this Code of Business Ethics and Conduct seriously. All IFDC employees, representatives, and third parties implementing activities for IFDC are responsible for compliance with all aspects of this code and all related policies. Matters addressed by this code are sufficiently important enough to the organization that any lapse in judgment within the areas covered by this policy may be considered serious enough to warrant discipline up to and including dismissal or termination of contractual relation following an appropriate review or investigation and consistent with applicable law and IFDC policies.

All new employees and representatives are required to read the code and, at the outset of their employment, sign the code form as confirmation they have read and understand the Code of Business Ethics and Conduct.

All employees will be asked to take an annual compliance training course via the EthicsPoint training platform, and a quiz will follow to ensure a thorough understanding of IFDC's Code of Business Ethics and Conduct Policy.

Appendix A: Consent When an Employee Joins IFDC

I recognize that it is important that I represent IFDC, as a public international organization, in such a way as to leave others with a positive impression of the organization. In my duties, I will preserve and enhance the good name of IFDC and avoid behavior that might damage its image and reputation. I will contribute to the values of IFDC, treat others equally and with respect, and advocate for open and constructive communication with colleagues, partners, and others.

Accordingly, I, _____, certify that I have read and understand the IFDC Code of Business Ethics and Conduct and agree to comply with it, as well as applicable laws that impact the organization, always. I affirm that, except as listed below, I have no personal affiliation or business or financial interest that conflicts, or appears to conflict, with the best interests of IFDC. I agree to disclose any conflict listed below to the Human Resources and Compliance for review. Where appropriate, matters requiring executive consideration shall be escalated to the President and Chief Executive Officer. I agree to refrain from participating in any discussions, deliberations, or decisions related to the matter presenting the conflict until such time as it is determined by IFDC that the conflict is mitigated or otherwise resolved.

Describe any potential conflicts:

At any time during the term of my affiliation with IFDC should an actual or potential conflict of interest arise between my personal, business, or monetary interests and the interests of IFDC, I agree to:

1. Promptly disclose any actual, potential, or perceived conflict of interest to Human Resources and Compliance for assessment. Where appropriate, the matter shall be escalated to the President and Chief Executive Officer for decision.
2. Until IFDC approves actions to mitigate or otherwise resolve the conflict, refrain from participating in any discussions, deliberations, or decisions related to the conflict of interest.

Signature

Date

Print Name

Appendix B: IFDC Mandatory Annual Compliance Certification

Introduction

The International Fertilizer Development Center (IFDC) Annual Compliance Certification is a formal process that includes confirmation from each of our employees and consultants that our Code of Business Ethics and Conduct Policy has not been breached during the previous year. It also ensures that all employees have read and understood our policies related to compliance, equal opportunity, honesty, and integrity.

On a go-forward basis starting in 2025, all employees will be asked to reconfirm their compliance in writing. We will obtain and review all statements to verify that all full-time staff and consultants have operated throughout the previous year in accordance with all of IFDC's applicable policies/procedures and standards, i.e., you are being asked to verify your adherence to donor and IFDC compliance requirements throughout the given period.

Purpose

To demonstrate to authorities and our donors, stakeholders, and the Board of Directors that IFDC is actively managing compliance and taking necessary steps to follow all relevant rules and regulations.

Process

Involves requesting self-disclosure of conflicts of interest in writing from all staff.

Certification Process

The Compliance function, in collaboration with Human Resources, will administer the annual compliance certification process. Compliance is responsible for the content and oversight, while Human Resources will support employee communication, distribution, completion tracking, and personnel follow-up. Compliance will obtain signed statements from all employees and consultants on an annual basis.

Reporting Requirements:

Depending on donor and/or auditor requirements, these annual certifications may be submitted periodically (usually annually) with supporting documentation detailing any compliance issues or corrective actions taken if disclosures have been made.

Mandatory Annual Compliance Certification

IFDC is a nonprofit public international organization (PIO). IFDC addresses critical issues such as international food security, alleviation of global hunger and poverty, environmental protection, and promotion of economic development and self-sufficiency. Collaborative partnerships combine innovative research and development with training and education in support of agricultural sustainability.

Completion of mandatory ethics and compliance training is a condition of continued employment or engagement with IFDC. Failure to complete required certifications may result in disciplinary action.

IFDC has traditionally demanded and received the highest ethical performance from its employees and representatives. **IFDC expects them to discharge their functions solely in the interest of IFDC while always conducting themselves in a manner befitting their status as international civil servants.**

To maintain the high standard of conduct expected and deserved by the international community, IFDC operates under the Code of Business Ethics and Conduct outlined below. When hired, all employees, consultants, and representatives are required to sign the Code of Business Ethics and Conduct form certifying that, in delivering IFDC services and in all other IFDC activities, they will meet the following standards of conduct:

- **Compliance Requirements.** All employees and representatives are required to comply with applicable laws and regulations of the host countries in which IFDC conducts business or operates, as well as with IFDC/donor policies and regulations.
- **Actions Prohibited by the Code of Business Ethics and Conduct.** No employee or representative shall engage in the following actions:
 - a. **Personal Use.** Authorize the use of or use for the benefit or advantage of himself/herself or any other person, the name, brand, emblem, endorsement, services, or property of IFDC, except in conformance with IFDC policy.
 - b. **Financial Advantage.** Accept or seek on behalf of himself/herself or any other person, any financial advantage or gain offered because of the employee's or consultant's or representative's affiliation with IFDC.
 - c. **IFDC Affiliation.** Use his/her IFDC affiliation in connection with the promotion of partisan politics, religious matters, or positions on any issue not in conformity with IFDC's official position, which is to always refrain from discussing or promoting personal views related to these topics while representing IFDC.
 - d. **Confidentiality.** Communicate to any person outside of IFDC or use private or personal advantage for any information known to them by reason of their official position that has not been made public. These obligations shall not cease upon separation from or the completion of an assignment with IFDC.
 - e. **Conflict of Interest.** Hold any continuous or recurring outside occupation or employment that conflicts with IFDC employment or assignment, without prior review by Human Resources and Compliance. Where appropriate, matters requiring executive consideration shall be escalated to the President and Chief Executive Officer for approval. No employee or representative may be actively associated with the management of or hold financial interest in any business concern where such association creates an actual, potential, or perceived conflict of interest with IFDC.
 - f. **Retaliation.** Retaliate against any employee or representative who seeks advice from, raises a concern with or makes a complaint to a supervisor or other member of management, or any other whistleblower program, about fraud, waste, abuse, policy violations, discrimination, illegal conduct, unethical conduct, unsafe conduct or any other misconduct by the organization, its employees or volunteers.

- g. **Personal relationships or family affiliations at work.** IFDC's policy on family relationships requires disclosure of relatives prior to employment with IFDC. In most instances, family members will not be allowed to work together at IFDC.
- h. **Contrary to the Best Interest of IFDC.** Operate or act in any manner that is contrary to the best interest of IFDC.
- **Gifts, Entertainment and Favors.** Employees and representatives shall not accept entertainment, gifts, personal favors or preferential treatment that could in any way influence, or appear to influence, business decisions in favor of any person or organization with whom or with which IFDC has, or is likely to have, business dealings. This does not include food, refreshments, or gifts of nominal value received in the ordinary course of conducting business.
- **Drugs and Alcohol.** IFDC is committed to the health and safety of its employees and representatives. IFDC considers the influence of drugs and alcohol in the workplace to be detrimental to its employees and/or to its continued growth and future success. Employees and/or representatives who use non-prescribed controlled substances or alcoholic beverages on the job, or report or return to work under the influence of either, will be subject to immediate discharge.
- **Discrimination.** IFDC's policy forbids discrimination or harassment of any kind.

Signed Statement

I recognize that it is important that I represent IFDC in such a way as to leave others with a positive impression of the organization. In my duties, I will preserve and enhance the good name of IFDC and avoid behavior that might damage its image and reputation.

I understand that IFDC's Code of Business Ethics and Conduct prohibits the above actions.

I, [Type Name Here], certify that I have read, understood, and agreed to comply with the IFDC Code of Business Ethics and Conduct, as well as applicable laws that impact the organization. I affirm that I have disclosed any actual, potential, or perceived conflict of interest and, except as disclosed, I am not aware of any personal, business, or financial interest that conflicts, or appears to conflict, with the interests of IFDC.

I agree to disclose any actual, potential, or perceived conflict of interest to Human Resources and Compliance for review. Where appropriate, matters requiring executive consideration shall be escalated to the President and Chief Executive Officer.

I agree to refrain from participating in any discussions, deliberations and/or decisions related to the matter presenting the conflict until such time as it is determined by IFDC that the conflict is mitigated or otherwise resolved.

Print Name:

Signature:

Date: