

CODE OF ETHICS



The Code of Ethics summarizes the policies and principles that express the fundamental values of the Carpathian Foundation and its organisational culture. These apply to members of the Foundation's bodies (Board of Directors, Supervisory Board, Administrator – Executive Director) and members of the Foundation's advisory bodies (programme evaluation committees), members of permanent and ad hoc committees established to decide on the Foundation's activities, provision of financial or other support to the third parties as well as to all employees of the Foundation. An employee of the Foundation is understood as a person with whom the Foundation has an employment or similar relationship or collaborates on a regular or occasional basis.

Where this Code of Ethics is referenced in a contract between the Carpathian Foundation and another entity (e.g., programme partners or grantees), the Code of Ethics also applies to these third parties who are contractually obligated to comply with it.

This Code of Ethics is part of the Foundation's Organisational Rules (OR). Unlike other parts of the OR, it is a publicly accessible document. A breach of this Code of Ethics may lead to exclusion from the Foundation's bodies, permanent or ad hoc committees, or termination of employment or other contractual relationships.

The Code of Ethics consists of:

1. Rules for Preventing Conflicts of Interest:
 - Definition of Conflict of Interest
 - Policy of Impartiality and Independence
 - Gift Acceptance Policy
 - Partnership Principles
 - Neutrality Policy
 - Equal Opportunities and Non-Discrimination Policy
2. Anti-Corruption Policy
3. Zero-Tolerance Policy Toward Sexual Harassment
4. Responsibility for the Future Policy
5. Foundation's Procedures for Code of Ethics Violation

The Carpathian Foundation adheres to principles of honesty and fairness in fulfilling its mission and implementing all its activities.

Rules for Preventing Conflicts of Interest

These rules apply to all members of the Foundation's bodies, members of permanent and ad hoc advisory bodies established to make decisions regarding the Foundation's activities, provision of financial or other support to third parties, and to the Foundation's employees.

DEFINITION OF CONFLICT OF INTEREST

A conflict of interest is a situation that may concern any member of the Foundation's bodies, its employees, volunteers, or members of an evaluation committee of a programme or other permanent or ad hoc committee who finds themselves involved in the Foundation's activities. This policy has been adopted to prevent such situations and define clear guidelines for their identification and assessment. Its purpose is to provide a clear definition of conflict of interest, set sanctions for violations, and create steps for resolving situations of conflict of interest.

For the purposes of this Code of Ethics, the conflict of interest shall mean any existing or potential conflict between the Foundation's public benefit mission and the private interests of a person participating in its activities, which may negatively influence the actions of a person acting in a conflict of interest concerning the Foundation, particularly in ensuring unjustified benefits to themselves or another person close to them at the expense of the Foundation's public benefit mission.

Policy of Impartiality and Independence

1. Members of the Foundation's bodies may only be individuals with no personal material interests in the programmes supported by the Foundation. In exceptional cases, if a decision concerns a project in which a member of the Foundation's bodies has a personal interest, they shall not participate in the decision-making process. The decision must be approved by the Board of Directors, who must be informed about the conflict of interest in a timely manner.
2. Members of the Foundation's bodies, advisory bodies, permanent or ad hoc committees, employees of the Foundation, and their close persons or organisations in which they have employment or other similar relationship or for which they work as a contractual supplier of services, may not apply for a grant.
3. Members of the advisory bodies (evaluation committees) of the Foundation and their close persons and organisations in which they have employment or other similar relationships or for which they work as contractual suppliers of services may not apply for a grant from a programme for which they are members of the advisory body. These persons are not excluded from the possibility to apply for a grant from a different programme of the Foundation.
4. Members of the Foundation's bodies and employees may not receive any financial or material income from the grants awarded.
5. Members of the Foundation's bodies, members of the Foundation's advisory bodies, permanent and ad hoc committees, employees of the Foundation and their close persons who are a) volunteer members of another non-governmental organisation, and at the same time, b) have no financial or material benefit from the grants awarded from the Foundation's programmes for these organisations, are not in conflict of interest in case these organisations apply for a grant. However, they are obliged to inform the decision-making body about this and also refrain from participating in the decision-making.
6. In case the Foundation uses the services of an organisation/company owned or co-owned by a member of the Foundation's bodies, an employee of the Foundation, or their close person, this cooperation must be beneficial for the Foundation, either financially, by terms of quality or the specification of services. These benefits must be supported by market research or at least by one another alternative offer of such services. Each such case shall be assessed by the director of the Foundation and, in controversial cases, by the Board of Directors or Supervisory Board.
7. Members of the Foundation's bodies, advisory bodies, permanent and ad hoc committees, which participate in the decision-making and control processes concerning grants and other support schemes, are obliged to use standard means of communication when communicating with the potential or existing grant applicants and avoid such communication with these applicants, which could constitute any doubts about their impartiality and independence.

Gift Acceptance Policy

ACCEPTANCE OF GIFTS FOR THE FOUNDATION

The Carpathian Foundation's annual budget is formed by donations from natural and legal persons, grants provided by various governmental and non-governmental organisations, a percentage of income tax assignment of natural and legal persons, income generated through the implementation of some activities, and bequests. Apart from monetary contributions, the Foundation accepts in-kind donations in the form of pro-bono products and services provided by the Foundation's supporters and donors.

The Foundation does not accept financial support or resources that:

- could jeopardize its independence, impartiality, or divert it from its mission,
- could damage its reputation and/or value integrity,
- could create a conflict of interest,
- cannot be verified and raise doubts about their origin or how they were acquired.

The Foundation does not accept financial support or resources from:

- political parties, movements, or candidates,
- entities (organisations and/or individuals) engaged in illegal activities or who severely and demonstrably violate applicable laws,
- entities whose activities threaten or harm the democratic system, the rule of law, human rights, public health, or the environment,
- entities that operate unethically or corruptly or have such a reputation,
- entities that knowingly and intentionally support the creation and dissemination of conspiracy theories, hoaxes, disinformation, or other socially harmful content,
- entities actively campaigning against non-governmental organisations and civil society,
- entities whose business activities include the production or trade of weapons, usury, pornography, or other socially unacceptable enterprises or activities,
- entities subject to sanctions by the Slovak Republic, the European Union, and/or the United Nations.

The Foundation carefully considers collaboration with business entities and other individuals or organisations, verifying their ethical behaviour toward employees, suppliers, clients, consumers, and their surroundings, including the environment and nature. The Foundation evaluates controversial cases (so-called ethical dilemmas) individually, with final decisions made by the Board of Directors.

The Foundation will always make reasonable efforts to identify the origin of the provided resources.

The Foundation will honor the wish of a donor who chooses to remain anonymous and will respect their decision. In all documents and communications, the donor is referred to as an "anonymous donor." The same rules apply to anonymous donors as to other donors, and the ethical origin of the funds must be guaranteed. The ethical origin of the funds is assessed by the Board of Directors based on a proposal from the Executive Director and the assessment of the Supervisory Board.

ACCEPTANCE OF GIFTS RECEIVED BY MEMBERS OF THE FOUNDATION'S BODIES AND FOUNDATION'S EMPLOYEES

Members of the Foundation's bodies, permanent and ad hoc committees, evaluation committees, and Foundation employees are not allowed to accept or give gifts or provide services to influence the decision to award a grant, control its use, or any other decision.

Gifts obtained from grant applicants, grantees, or participants in educational and other activities organized by the Foundation, its partners, and cooperating organisations must be handed over to the Foundation, and the Foundation will express gratitude for them appropriately. Small souvenirs, products of little monetary value produced in the course of supported grants, and promotional items are an exception to this rule.

The payment for a meal during a work meeting by a grant applicant or recipient is not permitted, except for meals prepared in bulk during events organized within supported projects. Accepting such meals is considered a sign of respect, and refusing would be inappropriate and impolite. The Foundation has established a fund to cover the costs of business lunches, dinners, and other work-related gatherings with partners. Unless significant reasons or specific circumstances prevent it, employees use resources from this fund to cover such expenses.

Partnership Principles

To fulfill its mission, the Carpathian Foundation cooperates with a number of partners from various sectors and countries. To make these relations beneficial for both sides as well as transparent, the Foundation strives to follow the principles below while developing these relations:

Responsibility for the Foundation's Mission Principle

The Foundation establishes partnership relations and cooperation exclusively intending to fulfil its mission.

Factuality and "Social Investment" Principle

Partnerships must be directed at regional development and/or addressing a particular issue, leading to measurable results. Emphasis is placed on the concept of joint social investment, particularly the development of communities, individuals, and organizations that are contributing to local solutions in the long term.

Autonomy Principle

Partners must maintain their mutual independence. The Foundation must remain autonomous when implementing its programmes and maintaining its principles.

Ethical Origin of Resources Principle

All financial and non-financial resources of the Foundation must be acquired in accordance with democratic, legal, and ethical norms and with this Code of Ethics.

"Refusal of Advertising" Principle

Partners understand that the purpose of cooperation is not to promote any commercial product of any of the partners. A cooperation within the institute of charitable advertising is a specific case and is not in contradiction with this principle.

Continuous Improvement Principle (Innovation Principle)

Partners undertake to work towards an active and ongoing improvement of the cooperation for the benefit of all stakeholders. Partnership is a relationship based on sharing the risks as well as benefits of cooperation.

Openness Principle

Partners shall be open in their mutual communication, particularly in case issues, mistakes, unexpected outcomes, or misunderstandings occur, as they are bound to happen during cooperation.

Part of the openness principle is also the emphasis on the partners' knowledge of the existence of this Code of Ethics, which is published on the Foundation's website so that every partner has the opportunity to be acknowledged with it. In case it is convenient, a special provision of a contract may refer to this Code of Ethics.

Long-term Relationship Principle

Partners shall build long-term relationships, fully aware that they must continuously invest in maintaining and strengthening them.

Responsible Publicity Principle

Partners shall publicize outcomes of joint programmes exclusively in a form and context acceptable for all partners involved and approved by both partners.

Principle of Voluntariness and Freedom

The Parties acknowledge that not every partnership functions effectively or delivers the expected outcomes for all involved parties. Therefore, they agree to respect the right to withdraw from the partnership without attributing blame.

Principle of Legality

Partners understand that the goals of partnership may only be achieved in compliance with the corresponding legal regulations concerning the Foundation and also its partners.

Neutrality Policy

The Carpathian Foundation does not promote any political direction, support any political party or movement, or support any religious belief, church, or sect. The Foundation's neutrality applies to its vision, mission, strategies, aims, and objectives and to all activities, including establishing partnerships and fundraising activities.

The neutrality of the Foundation is safeguarded by the following principles:

1. The Foundation has an ambition to contribute to developing various national, regional, and local policies, focusing on those directly related to the topics and issues it has been addressing over the long term. This ambition is typically pursued through the implementation of surveys, research, and monitoring processes, preparation of expert studies, participation in consultation processes organized by state or local government bodies, programming of EU funds, organisation of public presentations and discussions, and support for campaigns and projects with similar activities. However, the Foundation always acts impartially, refrains from aligning with any political direction, political party, movement, or candidate, and bases its expert contributions and recommendations on current data from reliable expert sources and verified results from its own activities.
2. In its grant programmes, the Foundation does not support any political parties, movements, political candidates, or political campaigns organized to influence the results of elections, plebiscites, or other general public voting. The only exception to this rule may be the support given to projects aimed at campaigning to change legislation, mainly in human rights protection, equality, increase of voter turnout at elections, or mobilization of the public. In specific cases that may be sensitive or controversial, the Executive Director decides in cooperation with the Board of Directors and Supervisory Board.
3. The Foundation carefully considers cooperating with individuals who are publicly identified with a specific political party or are members of a political body. Such cooperation must be approved by the Executive Director, and controversial cases must be consulted with the Board of Directors and the Supervisory Board of the Foundation.
4. Members of the Foundation's bodies and Foundation employees are not allowed to get actively involved in political activities at national, regional, or local levels on behalf of any political party or movement. Active involvement shall mean, inter alia, running for a political post or running to be elected to a political office, or participating in an active and publicly recognized political campaign in favor of a political party or movement or a political party or movement candidate.
5. General membership in a political party or movement shall not be considered a violation of the principles and this Code of Ethics.
6. The Foundation's neutrality policy shall not be compromised if a member of the Foundation's bodies or an employee becomes actively involved in political activities in their private life to a degree that will not

influence the Foundation's operation.

Foundation's independence from religions and churches is safeguarded by the following principles:

1. The Foundation does not support or promote any specific religious denomination, church, or sect in its grant and other programmes.
2. In programmes where church involvement is beneficial and contributes to a better outcome, ecumenical solutions shall be preferred, allowing for equal involvement of all churches without favoring any of them.
3. When providing support to organisations affiliated with a specific religious denomination or church (such as youth organisations established by individual churches) or under their direct influence, the supported project or activity must not, under any circumstance, include activities promoting a religion, practicing faith, or forming religion.

Equal Opportunities and Non-Discrimination Policy

The Foundation treats individuals equally, irrespective of their political or religious beliefs, nationality or ethnic affiliation, age, marital status, disability, gender, sex, sexual orientation, or membership in any minority group. Any form of discrimination is strictly prohibited within the Foundation. The Foundation actively promotes adherence to human rights and requires the same approach from organisations applying for financial support within its grant programmes, as well as from partners participating in its programmes and projects.

The Foundation strives to create opportunities for individuals and organisations belonging to disadvantaged and vulnerable groups that, for various reasons, deserve increased attention and support.

The equal opportunities principle applies to all of the Foundation's activities and processes without exception, including:

- Forming of Foundation bodies and permanent and ad-hoc committees;
- Recruitment and hiring of employees;
- Recruitment and hiring of volunteers;
- Recruitment and hiring of interns;
- Organizing events;
- Awarding of scholarships and other forms of individual support;
- Awarding of grants and other forms of organisational support.

Anti-Corruption Policy

The Carpathian Foundation has zero-tolerance for corruption, breaking the law, or violating widely accepted social, ethical, and other norms.

DEFINITION OF CORRUPT BEHAVIOUR

For the purposes of this Code of Ethics, corrupt behaviour is understood as the acceptance or solicitation of a bribe, as well as bribery, offering, or promising a bribe, whether directly or through another person. It also includes any similar actions aimed at influencing an individual or institution to offer or gain an undue advantage, regardless of whether it benefits or harms the Foundation and irrespective of whether such actions meet the legal criteria for a criminal offense.

PREVENTING CORRUPT behaviour AND ANTI-CORRUPTION PROCEDURES

Members of the Foundation's bodies, members of its permanent or temporary advisory bodies, employees, volunteers, as well as the Foundation's partners and applicants for support, are obligated to avoid any form of corrupt behaviour. Foundation employees must report to the management or the Board of Directors of the Carpathian Foundation any suspicion of corrupt behaviour by a Foundation employee or any organisation/person the Foundation collaborates with under any contractual relationship.

Anyone who directly or indirectly discovers corrupt behaviour by any individual subject to this policy and the Code of Ethics of the Carpathian Foundation is required to report the matter in accordance with the procedures outlined at the end of the Code.

The Foundation will adequately investigate all reports of corrupt behaviour, regardless of the nature of the report, the individual involved, or the identity and/or origin of the whistleblower. If a report is found to be substantiated and the investigation confirms corrupt behaviour, the Foundation will take appropriate measures against the individual or organisation involved. Proven corrupt behaviour may result in the termination of cooperation or the removal of the individual from the Foundation's body.

Accountability for corrupt behaviour under this Code of Ethics may be enforced against an individual regardless of whether they have been convicted of a criminal offense by a competent court and irrespective of whether the matter is or has been subject to investigation by law enforcement authorities.

Zero-Tolerance Policy Toward Sexual Harassment

The Carpathian Foundation is committed to providing a safe and respectful work environment for all employees, volunteers, grant beneficiaries, partners, and collaborators. Our organisation has zero-tolerance against all forms of sexual harassment. This policy is designed to prevent sexual harassment and ensure all complaints are addressed fairly and thoroughly.

Like all other policies of the Foundation, this policy is binding for all employees, collaborators, grant beneficiaries, partners, donors, and sponsors of the Carpathian Foundation. Everyone must comply with this policy and actively contribute to creating a safe and respectful work environment.

DEFINITION OF SEXUAL HARASSMENT

Sexual harassment includes any unwelcome behaviour of a sexual nature that creates an inappropriate, humiliating, or offensive environment or that otherwise contradicts ethical conduct and good manners. It may include:

- Unwelcome touching, physical gestures, or displays.
- Inappropriate or offensive remarks, jokes, or comments regarding appearance, sexual orientation, or identity.
- Sending inappropriate materials (texts, images, videos), including via electronic media.
- Requesting sexual favors in exchange for workplace benefits or other advantages.

FUNDAMENTAL PRINCIPLES FOR PREVENTING SEXUAL HARASSMENT

1. Zero-Tolerance

Sexual harassment will not be tolerated in any form. Any behaviour deemed as sexual harassment will be addressed immediately in accordance with this policy.

2. Respectful Work Environment

The Carpathian Foundation is committed to creating a safe and respectful environment for all employees, where fundamental principles of equality, dignity, and respect are upheld.

3. Prevention

The organisation will regularly educate all employees on the policy for protection against sexual harassment through training sessions, workshops, and awareness campaigns.

4. Support and Assistance for Victims

The Foundation will ensure that victims of sexual harassment have access to support and counseling, including legal assistance and psychological help if needed.

5. Protection Against Retaliation

Anyone who files a complaint will be protected from any form of retaliation. The Foundation guarantees that no employee, collaborator, or other individual will face discrimination for reporting inappropriate behaviour.

Responsibility for the Future Policy

The Carpathian Foundation is committed to acting responsibly toward the future. This commitment encompasses care for nature, the environment, and sustainable living on the planet, addressing the needs of both current and future generations. Integral to this philosophy is recognizing the impact of climate change on the future of life on Earth and the necessity of responding appropriately. In these matters, the Foundation relies exclusively on scientifically proven facts and follows practices advocated by the expert community.

This policy integrates environmental, social, and economic aspects to contribute to building a sustainable and prosperous society. It serves as a summary of principles and guidelines that the Foundation adheres to and promotes among its partners, beneficiaries, supporters, and stakeholders within and beyond its area of operation.

RESPONSIBILITY TOWARDS NATURE AND THE ENVIRONMENT

- The Foundation is committed to minimizing the negative impact of its activities on nature and the environment and promotes environmentally sustainable practices and principles across all its programmes and projects.
- The Foundation strives to contribute to reducing emissions and consuming non-renewable resources, prioritizing public transportation whenever possible.
- The Foundation considers the protection of nature and biodiversity in its activities and programmes. It prioritizes projects that apply environmentally sensitive approaches and support biodiversity conservation, the protection of endangered species and their habitats, and the sustainable use of natural resources, recognizing that biological diversity is essential for ecological stability, well-being, and societal prosperity.
- In procurement and purchasing, the Foundation prioritizes products and services with minimal environmental impact, including recycled materials and products with relevant ecological certifications.
- The Foundation uses natural resources responsibly, reduces waste production, and prioritizes reuse, redistribution, or recycling. Any waste that cannot be reused is disposed of in compliance with applicable laws.
- The Foundation examines the ethical origin of the products it purchases, ensuring that their production, transportation, and sale adhere to fair market rules and do not violate human rights or dignity.
- Whenever possible, the Foundation prioritizes purchasing locally produced goods that do not place unnecessary strain on the environment and support local production.

RESPONSE TO CLIMATE CHANGE

- The Foundation considers it essential to focus on initiatives and projects that help communities adapt to climate change. These include measures to increase resilience to extreme weather events, improve water management, support sustainable agriculture, and implement changes in landscapes and human settlements to mitigate heat, including planting appropriate greenery.
- The Foundation actively develops mechanisms to assist communities affected by extreme weather conditions and natural disasters. Helping vulnerable groups, it ensures that the impact of climate change, which disproportionately affects these groups, is adequately addressed.
- Wherever possible, the Foundation supports initiatives and programmes that reduce greenhouse gas emissions, promote renewable energy sources, improve energy efficiency, and advocate for sustainable transportation solutions.

The Foundation educates its employees and motivates grant beneficiaries and partners to adopt and implement environmentally responsible practices in their activities. It regularly monitors and evaluates compliance with its standards and the application of its principles, identifying and seeking opportunities for further improvement.

Failure to comply with these environmental standards may result in appropriate measures, including termination of cooperation, withdrawal of financial support, or exclusion from programmes.

Foundation's Procedures for Code of Ethics Violation

GENERAL PRINCIPLES AND PROCEDURES

1. The Foundation has a zero-tolerance policy for violations of the Code of Ethics. It acts promptly to ensure that any investigation into potential violations is conducted in a procedurally correct manner while safeguarding the safety and rights of all parties involved. The ability to report violations involving supervisory personnel is guaranteed, including bypassing such individuals in the investigation process. The Board of Directors is the guarantor of this process.
2. All members of the Foundation's bodies, permanent and temporary advisory bodies, evaluation committees, and other individuals subject to this Code must monitor whether their activities comply with the Code of Ethics and identify any potential conflicts of interest. Should such situations arise or seem likely, they must report them via the procedures outlined in the "*Submission of Complaints and Reports on Violations of the Code of Ethics*" section.
3. The Foundation commits to ensuring that investigations respect the whistleblower's rights to dignity, confidentiality, safety, and protection from discrimination. Anyone filing a complaint will be protected from any retaliatory actions. The Foundation guarantees that no employee, collaborator, or other individual will face discrimination for reporting misconduct.
4. The Foundation provides adequate protection and support to whistleblowers, witnesses, and accused individuals, ensuring that all information obtained and documented during investigations remains confidential. If information needs to be shared with third parties, the Foundation considers the specific nature of the violation and applicable laws.
5. Generally, investigations are conducted by the Foundation's Executive Director or a designated member of the Supervisory Board or Board of Directors. Investigations concerning the behaviour of employees, members of advisory bodies, volunteers, interns, or representatives of entities in any contractual relationships with the Foundation are typically led by the Executive Director. Investigations of corrupt behaviour involving the Executive Director are conducted by the Board of Directors in cooperation with the Supervisory Board. Investigations concerning members of the Board of Directors or Supervisory Board are handled by the Board of Directors, excluding the members under investigation. The investigating party interviews the involved individuals and witnesses, verifies facts, and considers relevant documentation. A formal report from the investigation is prepared.

6. The Foundation identifies and addresses potential conflicts of interest during investigations and takes all necessary measures to prevent them.

7. In cases of violating the Code of Ethics by employees or external collaborators, the Executive Director decides and implements the necessary measures. If the case involves the Executive Director or a member of the Supervisory Board, the Board of Directors makes the decision. If it involves a member of the Board of Directors, the Supervisory Board is responsible for the decision.

8. Any individual may contact the Foundation with a suggestion or question regarding the interpretation and/or application of this Code of Ethics.

9. Suggestions and questions regarding this Code of Ethics are handled by the Executive Director, who also provides recommendations on further actions. The Executive Director may seek an opinion from the Board of Directors or the Supervisory Board. Any suggestion submitted by a member of the Board or Supervisory Board is discussed at the next meeting of the relevant body.

SUBMISSION OF COMPLAINTS AND REPORTS ON VIOLATIONS OF THE CODE OF ETHICS

1. The safety and protection of whistleblowers are key principles of the Foundation; therefore, reports can also be submitted anonymously. Reports may be submitted as follows:

- a. By email: Sent to staznost@karpatskanadacia.sk. In the case of an anonymous submission, the report should be sent from an anonymized email address.
- b. Physically: Delivered in a sealed envelope to the mailbox at the Foundation's headquarters at Letná 27, 040 01 Košice clearly marked with "**Complaint – Do Not Open!**" In the case of an anonymous submission, the envelope should not include sender information.

2. Reports Regarding the programme Director:

- a. By email: Sent to the Executive Director at laura.dittel@karpatskanadacia.sk or to the Chair of the Board of Directors at juraj.girman@itvalley.sk
- b. Physically: Delivered in an envelope addressed to Laura Dittel or Juraj Girman (also anonymously, without sender information) to the mailbox at the Foundation's headquarters at Letná 27, 040 01 Košice clearly marked with "**Complaint – Do Not Open!**"

3. Reports Regarding the Executive Director:

- a. By email: Sent to the programme Director at veronika.m.fricova@karpatskanadacia.sk or to the Chair of the Board of Directors at juraj.girman@itvalley.sk
- b. Physically: Delivered in an envelope addressed to Veronika Miškech Fričová or Juraj Girman (also anonymously, without sender information) to the mailbox at the Foundation's headquarters at Letná 27, 040 01 Košice clearly marked with "**Complaint – Do Not Open!**"

4. Reports Regarding a Member of the Board of Directors:

- a. By email: Sent to the member of the Supervisory Board at prievoznik@straka-partners.sk
- b. Physically: Delivered in an envelope addressed to Marián Prievozník (also anonymously, without sender information) to the mailbox at the Foundation's headquarters at Letná 27, 040 01 Košice clearly marked with "**Complaint – Do Not Open!**"

5. Reports Regarding a Member of the Supervisory Board:

- a. By email: Sent to the Chair of the Board of Directors at juraj.girman@itvalley.sk
- b. Physically: Delivered in an envelope addressed to Juraj Girman (also anonymously, without sender information) to the mailbox at the Foundation's headquarters at Letná 27, 040 01 Košice clearly marked with "**Complaint – Do Not Open!**"

SANCTIONS

1. The purpose of sanctions is to ensure the effective enforcement and application of this Code of Ethics in practice, considering individual accountability principles and the need for general prevention.
2. When determining accountability for violations of this Code of Ethics, all circumstances are considered, including the extent, intensity, and duration of the violation, the degree of guilt, the responsible person's attitude toward the identified violation, whether the person gained or attempted to gain material benefit, and the amount of damage caused.
3. In cases of minor violations, it is not necessary to impose accountability if measures can be taken to remedy the violation or eliminate its adverse consequences.
4. For serious violations of this Code of Ethics, accountability may be enforced and/or a sanction imposed as follows:
 - a. A warning for breaching workplace discipline (in the case of an employee); in particularly severe or repeated violations, termination of employment.
 - b. A warning for breaching or terminating the contractual or other cooperation.
 - c. A requirement to return benefits obtained or compensation for damages caused.

REMEDIES

1. A person who has been sanctioned by the Executive Director for a violation of this Code of Ethics has the right to request a review of the sanction by the Foundation's Board of Directors through a written appeal.
2. The Board of Directors and the Supervisory Board's decisions regarding the imposition of sanctions for violations of this Code of Ethics are final, and no further remedies may be sought.
3. The appeal must include a substantive justification, specifically detailing the reasons why the appellant considers the imposed sanction incorrect.
4. In the case of a justified appeal, the Board of Directors may revoke or appropriately modify the imposed sanction.